Name: Statistical Register of Queensland, 1861

Section name: Schedule of Taxes, Duties etc Section 8

Pages: 1–5

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TABLE No. I.
SCHEDULE OF TAXES, DUTIES, FEES, RENTS, ASSESSMENTS, AND ALL OTHER SOURCES OF REVENUE,
SPECIFIED UNDER THE RESPECTIVE LAWS OR AUTHORITIES UNDER WHICH THEY ARE DERIVED.

<table>
<thead>
<tr>
<th>Authority Under Which Levied</th>
<th>Specification of Taxes, Duties, Etc.</th>
<th>Authority Under Which Originally Established</th>
<th>At What Period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Customs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Import Duties</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Spirits—Brandy and gin ... ... ... per gal.</td>
<td>£ 0 10 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whiskey, rum, and all other spirits</td>
<td>£ 0 7 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Spirits, cordials, liqueurs, or strong waters, sweetened or mixed with any article so that the degree of strength cannot be ascertained by Sykes' Hydrometer</td>
<td>£ 0 10 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Perfumed spirits</td>
<td>£ 0 7 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wine containing more than 25 per cent of alcohol of a specific gravity of 825, at the temperature of 60 degrees of Fahrenheit's thermometer, for every gallon in proportion to strength</td>
<td>£ 0 10 0</td>
<td>Act of Parliament, 59 Geo. III., c. 113</td>
</tr>
<tr>
<td></td>
<td>Wine not containing more than 25 per cent of alcohol of a specific gravity of 825, at the temperature of 60 degrees of Fahrenheit's thermometer</td>
<td>£ 0 2 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ale, beer, and porter, of all sorts in wood</td>
<td>£ 0 0 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tea ... ... ... in bottle</td>
<td>£ 0 0 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sugar refined and candy ... per lb.</td>
<td>£ 0 0 3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unrefined Tobacco and molasses ...</td>
<td>£ 0 3 4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Coffee and chicory ... ... ... per lb.</td>
<td>£ 0 0 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cigars ... ... ...</td>
<td>£ 0 3 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tobacco and snuff ... ... ...</td>
<td>£ 0 2 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Opium ... ... ...</td>
<td>£ 0 10 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Exemptions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>All goods imported for the supply of Her Majesty's Service exempted from all duties and imports of every description whatsoever.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>All wine imported into the Colony of Queensland, or taken out of bond for the use of Military or Naval Officers serving on full pay in the said Colony or the adjoining seas, is exempted from duty.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bonded Warehouses.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Occupier of any Warehouse not containing more than 50 tons</td>
<td>£ 50 per annum.</td>
<td>20 Vic., No. 21</td>
</tr>
<tr>
<td></td>
<td>And for every additional 10 tons the further duty of £ 21 2 do.</td>
<td>£ 300</td>
<td></td>
</tr>
<tr>
<td></td>
<td>To be paid on the 31st March, in each year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assessments under Prevention of Scab Act.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>On Sheep depastured in any part of the Colony, for the purpose of defraying the expenses of carrying into effect an Act of Parliament of Queensland, entitled &quot;The Scab and other Diseases in Sheep Prevention Act of 1860&quot;:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>For every 1000, or portion of 1000, Sheep</td>
<td>£ 0 5 0</td>
<td>21 Vic., No. 13</td>
</tr>
<tr>
<td></td>
<td>With provision for its increase, if necessary, to</td>
<td>£ 0 10 0</td>
<td></td>
</tr>
</tbody>
</table>

*By Act of Council 9 Vic. No. 13, sec. 75, the duty on every gallon of spirits or strong waters is chargeable according to the actual strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof.*

† Old Tom and Hamburgh Bitters brought under this category by Government Notices, 29th December, 1856, and 2nd July, 1857.
ASSUMPTIONS.

On Runs in the Unsettled and Intermediate Districts, occupied previous to the passing of the Act of Council, 24 Vic, No. 11 —

For every 1000 sheep ... ... ... per ann. 
(Or their equivalent in cattle)

RENTS AND OCCUPATION FEES.

On Runs applied for and occupied since the passing of the Act 24 Vic, No. 11, occupation fee to be paid within 90 days after making application...

Annual Rent during first four years of occupation ... ... ... 

Annual Rent per block of 25 square miles for succeeding five years and five years, by appraisal, but not to exceed £50 or be less than £25 for the first period of five years, and not to exceed £70 or be less than £20 for the second period of five years.

LICENSES.

Miner's Right to dig for gold on Crown Lands ... ... ... per ann. 
Business Licenses ... ... ... 

LEASES OF AURIFEROUS TRACTS.

1st Class—for mining purposes ... per acre 
Per 100 yards of river bed ... ... ... ... pr. sq. mile 
Do. do. of quartz vein ... ... ... ... 

2nd Class Leases for a term of years are also granted on payment of a royalty on gross produce, not being less than one per cent.

Any complaint entertained before a Justice ... ... ... 
Assessors in each complaint ... ... ... each 

To DEPARTURE STOCK ON CROWN LANDS BEYOND THE SETTLED DISTRICTS.

OLD RUNS.

The minimum rent is £10 per annum, to which is added £2 10s. per annum for every additional 1000 sheep over 4000, or every additional 160 head of cattle over 640, which the run is estimated as capable of carrying ... 
All licenses cease and determine on the 30th June in each year.

NEW RUNS, OR VACATED OR FORFEITED RUNS.

Acquired by Tender.

The annual rent not less than ... ... ... £10 0 0

A further payment, at the rate of £2 10s. per 1000, for the number of stock above 4000 sheep, or their equivalent in cattle, which the run is estimated capable of carrying.

LICENSE TO CUT TIMBER ON VACANT CROWN LANDS.

To cut cedar, pine, or any other kind of timber ... ... ... ... per annum 
To cut hardwood alone ... ... ... ... 
Licenses granted on and after 1st July are chargeable with only half the regulated fees.

All licenses cease and determine on 31st December in each year.

AUCTIONEER'S LICENSE.

Auctioneer's General License ... ... ... per annum 
Ditto for a Police District only 

SPIRIT MERCHANT'S LICENSE.

Registration of the same and description of his premises ... ... ... 

* By Act of Council 24 Vic, No. 11, these Orders in Council are repealed, provided that nothing already lawfully done under the said Orders and Regulations, or commenced or contracted to be done thereunder, respectively, be prejudiced.
## Licenses—continued.

**Publican's General License.**
- To retail fermented and spirituous liquors...
  - £ s. d.
  - 10 0 0
- If a publican be allowed to keep his house open after 10 o'clock at night, the additional sum of...
  - 10 0 0
- And if allowed to keep a billiard table, the further sum of...
  - 2 0 0

**Packet License.**
- To retail fermented and spirituous liquors, during the time the vessel is actually on her passage...
  - 1 0 0

**Confectioner's License.**
- To retail ginger beer and spruce beer...
  - 10 0 0

**Distilling Spirits.**
- £ s. d.
- 10 0 0

**Rectifying and Compounding Spirits.**
- £ s. d.
- 10 0 0

**Apothecary, Chemist, or Druggist.**
- £ s. d.
- 2 0 0
- If allowed to keep a billiard table, the further sum of...
  - 1 0 0

**Maker of Wine.**
- £ s. d.
- 2 0 0

**Hawker and Pedlar's License.**
- For trading on foot within a police district per annum...
  - 1 0 0
- For trading by pack-horse, or other animal, or by boat, vessel, or cart, within a Police District...
  - 2 0 0

**Exemptions.**
- Under the Act of Council, 16 Vic, No. 4, sale of books, pamphlets, periodicals, or other printed publications.

**Pawbroker's License.**
- For a Police District...
  - £ s. d.
  - 10 0 0

**Stage Carriage License.**
- £ s. d.
- 0 5 0
- For a copy of such license...
  - 0 1 0

**Slaughtering Cattle Intended for Sale.**
- £ s. d.
- 0 2 6

### Steam Navigation Board, Brisbane.

- Act of Council, 16 Vic, No. 46.
  - 1 0 0
- Act of Council, 10 Vic, No. 46.
  - 2 0 0
- Act of Council, 16 Vic, No. 46.
  - 3 0 0
### Authority Under Which Levied

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<thead>
<tr>
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<th>Authority Under Which Originally Established</th>
<th>At What Period</th>
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<tbody>
<tr>
<td>14 Vic, No. 15. (19 Sept., 1850.)</td>
<td>Tonnage Duty.</td>
<td>8 Vic, No. 10.</td>
<td>20 Dec., 1844.</td>
</tr>
<tr>
<td>2 Wm. IV., No. 12. (9 March, 1832.)</td>
<td>Wharfage Rates.</td>
<td>7 Vic, No. 12.</td>
<td>8 Dec., 1843.</td>
</tr>
<tr>
<td>22 Vic, No. 4. (21 July, 1858.)</td>
<td>Tolls.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Vic, No. 4. (21 July, 1858.)</td>
<td>Pilotage Rates.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Vic, No. 4. (21 July, 1858.)</td>
<td>Harbour Dues.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Tonnage Duty.

<table>
<thead>
<tr>
<th>Description</th>
<th>£ s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per ton register, per diem</td>
<td>0 0 0</td>
</tr>
</tbody>
</table>

### Wharfage Rates.

- Not exceeding those established under 8 Vic, No. 16, 20 December, 1844.

### Tolls.

- For every sheep, lamb, pig, or goat: £ 0 0 0
- For ox, or head of neat cattle: £ 0 0 1
- For horse, mare, gelding, ass, or mulle: £ 0 0 2
- For cart, dray, or other such vehicle, with 2 wheels, drawn by 1 horse or other animal: £ 0 0 3
- If drawn by 2 horses or ditto: £ 0 0 4
- If drawn by 3 horses or ditto: £ 0 0 5
- If drawn by 4 horses or ditto: £ 0 0 6
- For horse, or other animal above 4, drawing a cart, dray, or other such vehicle: £ 0 0 1
- For wain, wagon, or other such carriage, with 4 wheels, drawn by 2 horses or other animals: £ 0 0 4
- If drawn by 3 horses or ditto: £ 0 0 5
- If drawn by 4 horses or ditto: £ 0 0 6
- For horse, or other animal above 4, drawing a wagon or other such carriage: £ 0 0 1
- For gig, chaise, or other such carriage, with 2 wheels, drawn by 1 horse or other animal: £ 0 0 6
- If drawn by 2 horses or other animals: £ 0 0 9
- For coach, chariot, or other such carriage, with 4 wheels, drawn by 1 horse or other animal: £ 0 0 9
- If drawn by 2 horses or other animals: £ 0 1 0
- If drawn by 3 horses or ditto: £ 0 1 3
- If drawn by 4 horses or ditto: £ 0 1 6

### Pilotage Rates.

- On arrival and departure: £ 0 0 4
- And one moiety of such rate in case of a vessel being compelled to return into port after having put to sea; but in no case shall the amount of such rate be less than £5 for Moreton Bay, nor less than £2 10s. for any other port of the Colony.
- All Inter-Colonial steam vessels, coasters, traders, or whaling vessels being registered in any of the Australian Colonies or in the United Kingdom, and not requiring or employing a pilot, are subject to one payment only of 4d per ton per annum.

### Harbour Dues.

- For every vessel under 300 tons: £ 1 0 0
- 300 tons and under 400 tons: £ 1 5 0
- 400 tons: £ 1 10 0
- 500 tons: £ 1 15 0
- 600 tons: £ 2 0 0
- 800 tons: £ 2 5 0
- Over: £ 3 0 0
- For certificate of competency to Master of any vessel: £ 5 0 0

### Exceptions.

- Vessels registered in Brisbane under 50 tons, or employed in the coast trade from one port of Queensland to another.

Proclamation. 30 Mar., 1811.

Proclamation. 6 Feb., 1819.

Act of Council, 3 Wm. IV., No. 6.

Proclamation. 31 Aug., 1832.

Act of Council, 3 Wm. IV., No. 6.

Proclamation. 31 Aug., 1832.
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</thead>
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<tr>
<td><strong>Shipping Masters—Brisbane, Wide Bay, Port Curtis, and Rockhampton.</strong></td>
<td>Engagement of Crews</td>
<td>Discharge of Crews</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>Vessels under 60 tons</td>
<td>£ s. d.</td>
<td>£ s. d.</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 60 to 100 &quot;</td>
<td>0 5 0</td>
<td>0 5 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 100 to 200 &quot;</td>
<td>0 15 0</td>
<td>0 15 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 200 to 300 &quot;</td>
<td>1 0 0</td>
<td>1 0 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 300 to 400 &quot;</td>
<td>1 5 0</td>
<td>1 5 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 400 to 500 &quot;</td>
<td>1 10 0</td>
<td>1 10 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 500 to 600 &quot;</td>
<td>1 15 0</td>
<td>1 15 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 600 to 700 &quot;</td>
<td>2 0 0</td>
<td>2 0 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 700 to 800 &quot;</td>
<td>2 2 6</td>
<td>2 2 6</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 800 to 900 &quot;</td>
<td>2 5 0</td>
<td>2 5 0</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
<tr>
<td>&quot; 900 to 1000 &quot;</td>
<td>2 7 6</td>
<td>2 7 6</td>
<td>17 Vic., No. 36. 1 Jan., 1854</td>
</tr>
</tbody>
</table>

Engagement and discharge of seamen separately ... each 0 2 0 0 2 0

Register tickets and certificates of permission to be employed ... each 0 2 0
Advertisement of deserters ... each deserter 0 1 0
On registering lodging-house ... license 5 0 0

* POSTAGE.

**Town Letters.**

Not exceeding ½ an oz. ... 0 0 1
Exceeding ½ an oz. but not exceeding 1 oz. ... 0 0 2
Exceeding 1 oz. but not exceeding 2 oz. ... 0 0 4
And so on, increasing 2d. for every additional ounce or fraction of an ounce.

**Country Letters.**

Not exceeding ½ an oz. ... 0 0 2
Exceeding ½ an oz. but not exceeding 1 oz. ... 0 0 4
Exceeding 1 oz. but not exceeding 2 oz. ... 0 0 8
And so on, increasing 4d. for every additional ounce or fraction of an ounce.

**Colonial, Inter-Colonial, and Foreign Letters.**

Except when sent through the United Kingdom.

Not exceeding ½ an oz. ... 0 0 6
Exceeding ½ an oz. but not exceeding 1 oz. ... 0 1 0
And so on, increasing 6d. for every additional ½ oz. or fraction of ½ oz.

**Letters to and from the United Kingdom.**

Not exceeding ½ an oz. ... 0 0 6
Exceeding ½ an oz. but not exceeding 1 oz. ... 0 1 0
Exceeding 1 oz. but not exceeding 2 oz. ... 0 2 0
And so on, increasing 1s. for every additional ounce or fraction of an ounce.

Letters forwarded via Marseilles are liable, in addition, to a rate of 3d. for every ½ oz. weight, to cover the cost of transit through France.

Letters addressed to Officers serving on board of any of Her Majesty’s Ships on a Foreign Station when sent through the United Kingdom.

Not exceeding ½ an oz. ... 0 1 0
Exceeding ½ an oz. but not exceeding 1 oz. ... 0 2 0
Exceeding 1 oz. but not exceeding 2 oz. ... 0 4 0
And so on, increasing 2s. for every additional ounce or fraction of an ounce.

(The same as before.)