

No. XV.**CUSTOMS DUTIES
INTERPRETATION.****An Act to remove doubts respecting Duties of Customs. [22nd April, 1864.]****Preamble.****Duties to apply to goods imported by land as well as by sea.****Goods imported by land without payment of duty and prohibited goods to be forfeited together with the animals &c. used in removal.****Penalty for fraudulently importing or concealing goods.****Laws in force to apply to goods &c. imported by land as well as by sea.****This Act to be read and construed with 9 Vic. No. 15.****Short title.**

WHEREAS it is expedient to remove doubts which have been raised respecting the collection of Duties of Customs on goods wares and merchandise liable thereto brought into the Colony otherwise than by sea. Be it declared and enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

1. Wherever by any Act now or hereafter to be passed Duties of Customs are or shall be imposed on the importation of goods wares or merchandise into the Colony such imposition of Duties shall be held to apply to goods wares and merchandise imported into the Colony by land as well as by sea.

2. If any goods liable to the payment of Duties shall be imported into the Colony by land Customs or other Duties not being first paid or secured or if any prohibited goods whatsoever shall be imported by land into any part of the Colony then and in such case all such goods as aforesaid shall be forfeited together with all horses and other animals and all carriages and other things made use of in the removal of such goods.

3. Every person who shall import into the Colony by land or be aiding assisting or otherwise concerned in the importing into the Colony by land goods the Duties for which have not been paid or secured to be paid or who shall knowingly harbour keep or conceal or shall knowingly permit or suffer to be harboured kept or concealed any goods which shall have been illegally imported into the Colony by land without payment of Duties shall forfeit either treble the value thereof or a penalty not exceeding one hundred pounds nor less than ten pounds at the election of the Officer or Officers of Her Majesty's Customs.

4. All laws now or hereafter to be in force relating to Duties of Customs shall extend and apply so far as they can be applied to all goods wares and merchandise imported into the Colony by land as well as by sea.

5. This Act shall be read construed and enforced in all respects as though it were incorporated in and formed part of the Customs Regulation Act nine Victoria number fifteen.

6. This Act may be cited as the "Customs Duties Interpretation Act of 1864."