

No. XXI.

An Act for granting to Her Majesty certain CUSTOMS DUTIES.
 Duties of Customs and for other purposes.
 [22nd May, 1871.]

BE it 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. From and after the passing of this Act the Acts enumerated Repeal of Acts. in Schedule A hereto shall to the extent therein declared be repealed Provided always that all duties levied and all acts proceedings matters and things done or taken or purporting so to be under the authority of any of the said repealed enactments shall be as valid and effectual at law as if this Act had not been passed.

2. This Act shall be taken to have come into operation on the Commencement of Act. ninth day of March one thousand eight hundred and seventy-one so far as regards the following goods enumerated in Schedule B hereto that is to say Ale Beer and Spruce in wood jar or bottle—Chicory—Chocolate—Cigars—Cocoa—Coffee—Cider in wood jar or bottle—Snuff—Spirits of all kinds—Sugar raw and refined—Molasses—Treacle—Tea—Tobacco of all kinds—and Wines of all kinds—and on the seventeenth day of March in the said year so far as regards all other goods enumerated in the said Schedule.

3. The Import Duties mentioned in Schedule B hereto shall be Duties of Customs substituted in lieu of those hitherto payable. levied and collected upon the importation of all goods in the said Schedule mentioned and upon all such goods in bond which duties shall be in lieu of the duties heretofore chargeable upon such goods.

4. There shall be charged on the importation of all goods not Ad valorem duties. liable to duty under the last preceding section of this Act and not being goods exempt from duty as specified in the Free List set forth in Free List. Schedule C hereto a duty of five pounds per centum for every one hundred pounds of the value thereof.

5. All goods imported for the supply of Her Majesty's Service shall be exempt from all duties and imposts of every description Remission of duties on goods for Her Majesty's service and on wine for officers. whatsoever and nothing in this Act contained shall be deemed to alter or repeal the provisions of the Act passed in the seventh year of Her Majesty's reign and numbered twenty-eight.

6. It shall be lawful for the importer of any goods subject to Provision as to warehousing goods in bond. any duty of Customs to warehouse such goods upon the first entry thereof under the laws in force for the warehousing of goods without payment of duty upon such first entry.

7. Every person who shall at any time before the passing of Executory contracts. this Act have contracted or agreed for the sale or delivery on or after the respective days upon which this Act is declared to have come into operation of any goods mentioned in Schedule B whereupon an increased duty shall be payable under the provisions of this Act shall be at liberty to add to such contract price such a sum of money as will be equivalent to the amount of such increase of duty and every such vendor may recover such sum from the purchaser Provided that in Purchasers may abandon contract. every such case it shall be at the option of such purchaser by notice in writing under his hand to be served on the vendor or his agent being

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being a party to such contract or agreement within fourteen days after the passing of this Act to declare such contract or agreement null and void and the same shall be null and void accordingly unless the vendor shall waive the right hereinbefore conferred upon him.

Value of goods in certain cases to be verified by declaration of importer or agent.

8. In all cases in which goods shall after the passing of this Act continue to be chargeable with a duty *ad valorem* or according to the true and real value of such goods such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration in the form hereinafter prescribed of the importer of such goods or (with the consent of the Collector or other proper officer of Customs) of his authorized agent—

Port of

I A.B. do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages [*here specify the several packages and describe the several marks and numbers as the case may be*] and that the value of such goods mentioned in the said invoice and therein stated as [*here state value*] was to the best of my belief the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand this day of one thousand
eight hundred and

A.B.

Declared before me the day of
(Signed) E.D.

Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer and the invoice value so declared shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid. And any person who shall in any such declaration make any false statement knowing the same to be false shall be guilty of a misdemeanor and shall be liable and subject to the like penalties as in case of perjury.

Penalty on false declaration.

Officer may assess value.

9. If the importer or his authorized agent cannot make the declaration in the last preceding clause set forth or if upon view and examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate such Collector of Customs or other proper officer may detain the said goods and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer or if the value of such goods is unknown or uncertain then the value of such goods shall be ascertained according to such rules and regulations as the Governor with the advice of the Executive Council may from time to time make in that behalf and the duty shall be paid according to the value so ascertained. Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in session and if Parliament shall not be then in session within one month after the commencement of the next ensuing session.

Examination of importer or agent on oath.

10. In cases where it is alleged that the genuine invoice cannot be produced the Collector of Customs when he shall think fit may examine any importer or his agent or both of them upon oath as to the value of any goods liable to duty *ad valorem* and may if he think fit after such examination dispense with the production of the genuine invoice

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invoice aforesaid and in case such importer or agent shall upon being summoned neglect or refuse to attend for examination or shall refuse to be sworn or to answer such questions as shall be put to him by the said Collector then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer and such assessed value shall be deemed to be the true and real value thereof and such importer or agent or both of them so neglecting or refusing as aforesaid shall also be liable to pay a penalty not exceeding twenty pounds.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon after such examination and assessment as aforesaid and also the costs of such examination and assessment in the event of the valuation being greater than declared on the bill of entry the Collector of Customs or proper officer shall subject to the approval of the Colonial Treasurer take and secure such goods with the packages thereof and cause the same to be sold by public auction within the space of twenty days at furthest after such examination and at such time and place as such Collector or other officer shall by notice published in the *Government Gazette* and some local daily newspaper at least four days from the day of sale appoint for that purpose and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered together with any freight and charges paid thereon by such importer or his agent not exceeding ordinary or current rates and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the eighth section of this Act has been incorrectly stated in such declaration it shall be lawful for the said Collector in lieu of any other proceeding authorized by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured and (within five days from the landing thereof) to take such goods for the use of the Crown and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration together with an addition of ten pounds per centum thereon and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same and shall dispose of such goods for the benefit of the Crown and the proceeds of such sale shall be paid into the Consolidated Revenue Fund Provided however that the said Collector if he shall see fit may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he the said Collector may direct.

Detention and sale of goods under value.

Valuation and ten per cent. to be paid to the importer.

13. If in any invoice or entry any goods entered for *ad valorem* duty have been fraudulently misdescribed with intent to avoid the payment of the duty or any part of the duty on such goods or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular the goods so misdescribed or in respect of which such oath or declaration is wilfully false as aforesaid shall be forfeited.

Forfeiture of goods in cases of fraud &c.

14. In order to assist the Customs Officers in ascertaining the value of goods subject to *ad valorem* duty the Governor with the advice of the Executive Council may grant a license to one or more persons well acquainted in the opinion of the Governor as aforesaid with the character and value of such goods to act as "Experts" at any port or place and who when required by the said Collector or other proper

License may be granted to "Experts" for valuation of goods.

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proper officer shall assist in assessing the true value of such goods after the entry thereof And every such Expert shall before he shall commence to act as such make and subscribe before the said Collector or some Justice of the Peace an oath in the following form that is to say—

I swear that whenever I may be called upon to assist the Collector or other Officer of Customs in assessing the value of goods liable to *ad valorem* duty I will assess such value truly to the best and utmost of my knowledge and judgment
So help me God!

And the fees to be paid to every such valuator for each examination shall not be more than ten guineas nor less than one guinea in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

Penalties how recoverable and applicable.

15. All fines forfeitures penalties and charges recoverable under this Act excepting the proceeds of sale of goods under section twelve may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.

“Proper officer.”

16. The term “Proper Officer” in this Act means any Sub-Collector or other principal officer of Customs at any port or place or any officer having authority from the Governor in Council or from the Collector of Customs for the particular duty or purpose in connection with which such term is used And every such officer shall have authority to take the sworn declaration mentioned in section eight of this Act Provided that any person required to take an oath under this Act may in lieu thereof make affirmation in the manner provided by the tenth section of the Common Law Procedure Act of 1857 which affirmation such officer is hereby authorized to take and such affirmation shall be of the same force and effect as if the person taking it had taken an oath in the usual form.

Application of Customs Regulation Acts.

17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector or any other officer of Customs may be exercised and enforced by such officers in the administration of this Act.

Short title.

18. This Act may be cited as “The Customs Duties Act of 1871.”

SCHEDULES.

SCHEDULE A.

Repeal of Acts.

Reference to Act.	Title of Act.	Extent of Repeal.
19 Vic. No. 14 ...	An Act for granting Duties of Customs.....	The whole Act.
21 Vic. No. 1 ...	An Act for granting a Duty of Customs on Opium	The whole Act.
25 Vic. No. 10...	An Act to alter the Duties of Customs payable on Tobacco.	The whole Act and Schedule.
29 Vic. No. 14 ...	An Act to impose additional Duties of Customs...	The whole Act.

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SCHEDULE B.

	s.	d.		s.	d.
Acids	per gallon	0 6	Iron Chains.....	per ton	20 0
Ale in wood or jar	do.	0 6	Iron Pipes	do.	20 0
Do. in bottle	do.	0 9	Iron Wire	do.	20 0
Alkali	per ton	20 0	Iron—bar rod plate sheet bun-		
Arrowroot	per lb.	0 1	dle and hoop	do.	10 0
Axes	per dozen	2 0	Iron Tanks	each	5 0
Bacon	per lb.	0 2	Jams.....	per lb.	0 1
Bags	per dozen	1 0	Jellies	do.	0 1
Do. Gunny	do.	0 6	Laths	per thousand	1 0
Beer in wood or jar	per gallon	0 6	Lead—Pipe or sheet	per ton	40 0
Do. in bottle	do.	0 9	Macaroni	per lb.	0 2
Biscuits	per lb.	0 1	Maizena	do.	0 1
Blasting Powder	do.	0 1	Malt.....	per bushel	0 6
Blue	do.	0 1	Methylated Spirits	per gallon	2 0
Bottled Fruits, quarts	per dozen	2 0	Molasses	per cwt.	3 4
Do. pints and smaller			Mustard	per lb.	0 1
packages	do.	1 0	Nails	per ton	40 0
Butter	per lb.	0 2	Nuts of all kinds (except Cocoa-		
Candles	per lb.	0 1	nuts)	per lb.	0 1
Castings—Iron (rough).....	per ton	20 0	Oilman's Stores—Sauces and		
Caustic Soda	do.	20 0	Pickles—quarts	per dozen	1 0
Cement	per barrel	2 0	Do. pints and smaller quan-		
Chains—Iron	per ton	20 0	tities.....	do.	0 6
Chalk	do.	10 0	Oils except specially exempted	per gallon	0 6
Cheese	per lb.	0 2	Opium (including all goods		
Chicory	do.	0 3	wares and merchandise mixed		
Chocolate.....	do.	0 3	or saturated with opium or		
Cider in wood or jar	per gallon	0 6	with any preparation or solu-		
Do. in bottle	do.	0 9	tion thereof or steeped there-		
Cigars	per lb.	5 0	in)	per lb.	10 0
Cocoa	do.	0 3	Paints	per ton	40 0
Coffee	do.	0 3	Palings.....	per 100	1 0
Comfits.....	do.	0 1½	Paper—Writing and Fancy ...	per lb.	1 0
Confectionery	do.	0 1½	Do. Brown and Wrapping	per cwt.	3 4
Cordage	per ton	40 0	Pepper.....	per lb.	0 2
Corn Flour	per lb.	0 1	Perry—In wood or jar	per gallon	0 6
Corrugated Iron in bars bundles			Do. In bottle	do.	0 9
or sheets	per ton	40 0	Pickles—Quarts	per dozen	1 0
Crystals—Soda	do.	20 0	Do. Pints or smaller quan-		
Dates	per lb.	0 1	tities.....	do.	0 6
Doors	each	1 0	Picks	per dozen	2 0
Dried Fish	per lb.	0 1	Pipes—Iron.....	per ton	20 0
Dried Fruits	do.	0 2	Porter—In wood or jar	per gallon	0 6
Fish—Dried	do.	0 1	Do. In bottle	do.	0 9
Do. Preserved.....	do.	0 1	Powder—Blasting	per lb.	0 1
Do. Salt	do.	0 1	Do. Sporting	do.	0 3
Flour—Corn	do.	0 1	Preserved Fish	per lb.	0 1
Fruits—Bottled quarts	per dozen	2 0	Preserved Vegetables.....	do.	0 1
Do. do. pints and smaller			Preserves	do.	0 1
packages	do.	1 0	Pulse (see Grain).		
Do. Dried.....	per lb.	0 2	Rice	per ton	60 0
Galvanized Iron in bars bun-			Rope.....	do.	40 0
dles or sheets or corrugated	per ton	40 0	Sacks	per dozen	1 0
Galvanized Manufactures	per cwt.	3 0	Sago.....	per lb.	0 1
Ginger.....	per lb.	0 1	Salt Fish	do.	0 1
Grain and Pulse of every kind			Salt	per ton	20 0
not otherwise enumerated			Saltpetre	do.	20 0
(Wheat excepted)	per cwt.	0 9	Sashes	each	1 0
Grain and Pulse of every kind			Sauces	qts. per doz.	1 0
not otherwise enumerated			Do.	pts. „	0 6
when ground or in any way			Screws	per ton	40 0
prepared or manufactured			Sheepwash—tobacco	per lb.	0 3
(Wheaten flour excepted)...	per cwt.	1 0	Shingles	per 1000	1 0
Gunny Bags	per dozen	0 6	Shot	per cwt.	5 0
Hams	per lb.	0 2	Shovels.....	per doz.	2 0
Hops	do.	0 3	Shutters	each	1 0
Hoop Iron	per ton	10 0	Snuff.....	per lb.	2 0
Iron—Galvanized in bars bun-			Soap—common	per ton	40 0
dles or sheets or corrugated	do.	40 0	Do. fancy	do.	120 0
Iron Castings—Rough	do.	20 0	Soda Ash	do.	20 0

Soda

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		s.	d.			s.	d.
Soda Caustic	per ton	20	0	Tapioca	per lb.	0	1
Soda Crystals	do.	20	0	Tea	do	0	3
Spades	per dozen	2	0	Timber—Dressed.....	per 100 ft. super.	2	0
Spices	per lb.	0	2	Do. Rough and undressed	do	1	0
Spirits—On all kinds of Spirits				Do. Palings.....	per 100	1	0
imported into the Colony				Timber—Shingles and Laths...	per 1000	1	0
the strength of which can be				Do. Sashes—doors—shut-			
ascertained by Sykes' Hy-				ters	each	1	0
drometer.....	the proof gallon	10	0	Tobacco—Manufactured and			
Spirits—				Snuff	per lb.	2	0
On all Spirits and spirituous				Do. Unmanufactured.....	do	1	0
compounds imported into				Do. Sheepwash	do	0	3
the Colony the strength of				Do. Cigars	do	5	0
which cannot be ascertained				Treacle.....	per cwt.	3	4
by Sykes' Hydrometer...the liquid gall.		10	0	Turpentine	per gallon	1	0
Spirits—methylated	per gallon	2	0	Varnish	do	2	0
Sporting Powder.....	per lb.	0	3	Vegetables—preserved	per lb.	0	1
Spruce or other Beer (in wood				Vermicelli	do	0	2
or jar)	per gallon	0	6	Vinegar	per gallon	0	6
Do. do. in bottle ...	do	0	9	Whiting	per ton	10	0
Starch	per lb.	0	1	Wines—sparkling	per gallon	6	0
Steel	per ton	20	0	Do other kinds	do	4	0
Succades	per lb.	0	1½	Wire—iron	per ton	20	0
Sugar—raw	per cwt.	5	0	Woolpacks	each	0	3
Do. refined	do	6	8	Zinc—Manufactures	per cwt.	4	0
Do. Molasses and Treacle...	do	3	4	Zinc—in sheets or rolls	do	2	0
Tanks—Iron	each	5	0				

SCHEDULE C.

FREE LIST.

Anchors and Cables.
 Animal Oils.
 Animals (Living).
 Bar—Gold—Silver—or Dust.
 Ballast—Ships.
 Beche-le-mer.
 Black Oil.
 Bones.
 Bone Products.
 Books—(Printed).
 Bristles.
 Cables and Anchors.
 Canes and Rattans.
 Casks (Old).
 Coal and Coke.
 Cocoa Fibre.
 Cocoanuts.
 Coconut Oil.
 Coke.
 Coin—Gold or Silver.
 Copper (Unmanufactured).
 Copra.
 Cotton (raw).
 Cotton (Waste).
 Cotton-wick.
 Crude Petroleum.
 Curiosities.
 Dolomite.
 Dyers' Materials.
 Effects (Passengers').
 Felt (Sheathing).
 Fibre—Cocoa Fibre—Pulu—Copra.
 Fish (Fresh).
 Fresh Meat.
 Flax.
 Flock.
 Fruit (Green).
 Garden Seeds.

Gold and Silver in Coin Bar or Dust.
 Green Fruit.
 Green Vegetables.
 Grindstones.
 Guano and Manures.
 Gum (Kauri).
 Hair.
 Hemp.
 Hides.
 Horns.
 Iron (Old).
 Iron (Pig).
 Lime-juice.
 Live Animals.
 Luggage (Passengers').
 Marble (Rough)—unmanufactured.
 Manures and Guano.
 Material for paper-making—raw.
 Meat (Fresh).
 Meat (Preserved).
 Metals (Old).
 Military and Naval Stores.
 Millstones and Grindstones.
 Nails (Yellow Metal).
 Natural History (Specimens of).
 Naval and Military Stores.
 Oakum.
 Oars.
 Ores.
 Oils (Animal).
 Oil (Black).
 Oil (Cocoanut).
 Oil (Sperm).
 Old Casks.
 Old Iron.
 Old Metals.
 Old Rope.
 Old Sails.

Packages

Consolidated Revenue Fund (No. 5).

FREE LIST.

Packages in which goods are usually imported.	Silver in bar or coin.
Paper-making material (Raw)—and Rags.	Skins.
Paving-stones.	South Sea Island produce (except specially rated).
Passengers' luggage and effects.	Specimens of Natural History.
Petroleum (Crude).	Sperm Oil.
Pitch.	Staves and Shooks.
Plants.	Stone (Rough)—unmanufactured.
Printed Books.	Stone (Paving).
Pulu.	Stores (Military and Naval).
Rags and Paper-making material (Raw).	Sulphur.
Rattans and Canes.	Tallow and Animal Oil.
Raw Cotton.	Tar.
Resin.	Tortoise-shell.
Rods (Yellow Metal).	Trees and Shrubs.
Rope (Old).	Vegetables (Green).
Rough Stone and Marble (Unmanufactured).	Waste Cotton.
Sails (Old).	Whalebone.
Sandalwood.	Wheat.
Seeds (Garden).	Wheaten Flour.
Sewing Machines.	Wick (Cotton).
Sheathing (Felt).	Wool.
Shell (Tortoise).	Yams.
Ships Ballast.	Yellow Metal.
Shooks and Staves.	Do. Rods.
Shrubs and Trees.	Do. Nails.