

No. XIX.

CUSTOMS
REGULATION.

An Act to amend and consolidate the Laws for the regulation of the Customs. [14th May, 1879.]

Preamble.

WHEREAS it is expedient that the several Acts now in force for the regulation of the Customs should be amended and consolidated into one Act Be it therefore 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 :—

Acts repealed.

1. After the commencement of this Act the whole of the unrepealed sections of the several Acts set forth in the First Schedule hereto shall be and are hereby repealed except as to anything previously done under the authority of any of the said Acts and except so far as relates to any arrears of duty or to any drawback which shall be or become due or payable And except so far as may be necessary for the purpose of supporting or continuing any proceeding already taken or to be taken after the commencement of this Act And except as to the recovery or application of any penalty for any offence committed or any forfeiture incurred before the commencement of this Act And all orders and regulations and appointments duly made and all bonds or other securities taken or licenses granted shall nevertheless be valid and effectual.

Customs Regulation.

2. In the construction of this Act the following words within inverted commas shall have the meanings and include the persons or things set against them respectively unless inconsistent with the context—

Interpretation of
terms.

- “Boat”—Any vessel employed in removing goods or passengers in port.
- “Bonded Goods”—All dutiable goods placed in a warehouse under the control of the Customs pending the payment of duties.
- “Cargo”—All articles of merchandise not being ships’ stores passengers’ luggage or ballast.
- “Coaster” or “Coasting-ship”—Any ship employed in the coasting trade.
- “Coasting Trade”—Trade by ships from port to port within the Colony.
- “Collector”—The Collector of Customs or the principal officer of Customs at any port or place or any person duly appointed to act for either.
- “Commissioners”—The Board called “The Commissioners of Customs.”
- “Customs”—The Department of Customs.
- “Dray”—Any wheeled carriage for the conveyance of goods.
- “Drawback”—The lawful return of duty previously paid on exportation of goods.
- “Dutiable Goods”—All goods subject to the payment of duty and on which duty has not yet been paid.
- “Entry”—The Customs document required for the landing or discharge of goods from any importing ship or warehouse.
- “Foreign” or “Abroad”—Out of the Colony of New South Wales.
- “Goods”—Any description of merchandise or chattels.
- “Governor”—The Governor with the advice of the Executive Council.
- “Hatchway”—Any entrance whatever to the hold of a vessel.
- “Importer”—The owner consignee or other person then possessed of or beneficially interested in any goods imported until duly discharged by the Customs.
- “Justice”—Any Justice of the Peace.
- “Landing Waiter”—Any officer authorized to superintend the landing or examination of goods on their importation or exportation.
- “Legal Wharf”—Any public wharf quay railway shed or other place duly appointed for the lading or unlading of goods.
- “Master”—The person in command or charge of any ship.
- “Month”—Calendar month.
- “Office”—Any office or employment in the Department of Customs.
- “Officer” “Proper Officer” or “Officer of Customs”—Any person duly employed or appointed to act in the performance of any duty in the Customs or under this Act and who shall be deemed the proper officer or other officer named in any Act for the collection of Customs duties.
- “Owner of Goods”—Any person entitled whether as owner or agent for the owner to the possession of the goods subject to any lawful lien subsisting.
- “Package”—Cask case bundle or parcel of any kind or description.
- “Port”—Any anchorage for shipping proclaimed to be a port.
- “Queen’s Warehouse”—Any place duly appointed for lodging goods therein under the order of the Collector.

“Ship”—

Customs Regulation.

“Ship”—Any kind of vessel used in navigation.

“Shipowner” or “Owner of a Ship”—The owner master or any person authorized to act as agent for the owner or to receive freight or other charges payable in respect of any ship.

“Ship’s Stores”—All stores *bonâ fide* shipped for consumption on board and not forming part of the cargo.

“Seaman”—Any mate mariner or other person being one of the crew of any ship.

“Sufferance Wharf”—Any private wharf duly authorized for the lading and unlading of goods.

“Transire”—A permit or warrant for the passage of goods coast-wise.

“Uncustomed Goods”—Any goods which have not been duly passed by the Customs.

“Warehouse” or “Bonded Warehouse”—Any licensed building or premises in which goods when landed from ships may be lawfully placed until cleared by the Customs.

“Warehouse-keeper”—The officer in charge of any Queen’s Warehouse or the owner or other person lawfully in charge of any licensed warehouse.

“Wharfinger”—The owner or other person lawfully in charge of any wharf.

Appointment of
Officers.

3. The Governor may appoint a Collector and such other Officers as may be required for carrying out the provisions of this Act all of whom shall be subject to the control of the Colonial Treasurer who may define the duties of every officer and may require any of them to give such security for good conduct as he may consider necessary.

Persons employed in
Customs to be
deemed officers.

4. Every person duly employed on any service relating to the Customs shall be deemed to be the proper or particular officer named in any Act relating to the same for any prescribed duty or service And everything required to be done at any particular place within any port if done at any other place therein with the sanction or approval of the Colonial Treasurer or Collector shall be valid notwithstanding.

Declaration on ad-
mission to office.

5. Every person appointed to any office or in any way employed in the Customs shall when required by the Collector make and subscribe the following Declaration before the Collector or a Justice of the Peace—

“I *A.B.* solemnly declare that I will faithfully execute to the best of my ability the office or trust committed to me in the service of Her Majesty’s Customs and that I will not either demand or receive any fee or reward of any kind either directly or indirectly for doing or abstaining from doing any service act duty matter or thing in the execution of my office or employment on any pretext whatever except my salary and what is or may be allowed me by law or by the Colonial Treasurer or the Collector of Customs”

Officers taking bribes
may be dismissed.

And if any officer shall either demand or receive or consent to receive any such fee or reward he shall on proof thereof to the satisfaction of the Colonial Treasurer be liable to immediate dismissal.

Exemption from
public offices.

6. No officer of the Customs shall be compelled to serve on any jury or in any municipal or other public office.

Public holidays.

7. The only annual public holidays kept by the Customs shall be Christmas Day Good Friday New Year’s Day the Anniversary of Her Majesty’s Birthday and of the Prince of Wales’ Birthday the Anniversary of the Foundation of the Colony (twenty-sixth January) or the day appointed for the celebration of any of them respectively and any public holiday proclaimed by the Governor.

Appointment

*Customs Regulation.**Appointment of Ports Wharfs Warehouses &c.*APPOINTMENT OF
PORTS &c.

8. The Governor may by public notice published in the *Gazette* appoint any harbour haven creek river or place within the Colony to be a port and declare what ports or places shall be warehousing ports or places And may appoint proper places within the same to be legal wharfs and declare the limits of any such ports or wharfs respectively And may also appoint proper places to be sufferance wharfs for the lading and unlading of goods and baggage under such conditions and restrictions as shall be from time to time provided and may from time to time revoke or alter the said appointments or any of them.

Government may
appoint ports and
legal and sufferance
wharfs.

9. The Governor may in like manner appoint stations or places for ships arriving at or departing from any port within the Colony to bring to for the boarding or landing officers of the Customs And the Collector may station officers on board any ship while within the limits of any such port.

Appointment of
stations for ships
to bring to.

10. The Colonial Treasurer may appoint any building or premises to be a Queen's Warehouse and may license persons to keep warehouses approved by him in such ports or places.

Appointment of
warehouses.

11. The keeper of every such warehouse shall give such security by bond or otherwise as the Colonial Treasurer or Collector may require and approve for the safe custody of all such goods as shall at any time be warehoused therein until duly cleared therefrom and no goods shall be deposited in any such warehouse after the commencement of this Act until the required security shall have been given And no bond shall after the commencement of this Act be required from the importer of goods on the warehousing thereof.

Warehouse-keepers
to give security.

No bond required
from importer.

12. The keeper of every such warehouse shall pay annually by four quarterly payments in advance a license fee according to the scale specified in the Second Schedule to this Act and in default of payment of any portion of the said fee for fourteen days after notice shall have been given by the Collector the goods bonded in such warehouse may be removed by order of the Collector at the expense of the keeper to any other warehouse and the license of such keeper may be revoked.

Annual license fee.

13. The Colonial Treasurer may fix the rate of storage which shall be payable in respect of any goods deposited or secured in any Queen's or Bonded Warehouse And all such rates when paid in respect of storage in a Queen's Warehouse shall be received and appropriated as duties of Customs.

Rate and appropria-
tion of storage.

14. The Collector may license the owners of boats and drays for the conveyance of goods cleared for drawback or from the warehouse to be put on board any ship for exportation or from any importing ship to any wharf or quay and such goods shall be conveyed (unless when being landed in the ship's own boats) only by persons so licensed or by persons in their employ and the Collector when granting any such license may require sufficient security by bond or otherwise for the faithful and upright conduct of the licensee and his servants.

Collector may
license persons for
carrying goods.

15. If in the removal of any bonded goods any dray or vehicle or any boat or lighter (other than the ship's own boat) shall be employed of which the owner or charterer shall not be duly licensed as aforesaid or if any person being licensed shall exhibit on his boat lighter or dray or make use of any number other than a number duly allotted to him by the Collector in his license every such boat lighter or dray with its tackle furniture and horses may be seized by any proper officer of Customs and shall be forfeited and the owner or charterer thereof shall forfeit a sum of fifty pounds.

Using non-licensed
boats and vehicles
in the removal of
bonded goods.

*Customs Regulation.***COLLECTION OF
DUTIES &c.**

Duties to be under
management of the
Colonial Treasurer.

Collection and management of duties drawbacks and allowances.

16. All duties of Customs rates and charges and all drawbacks and allowances now or hereafter imposed or allowed by law shall be under the management of the Colonial Treasurer and shall be calculated collected appropriated and paid under the provisions of the laws now or then in force relating thereto and all duties and drawbacks imposed or allowed according to any specified quantity or value shall be deemed to apply in the same proportion to any greater or less quantity or value and such duties shall be calculated according to standard weights and measures and paid (if so required by the Collector) in current coin.

Former duties to
continue until new
duties chargeable.

17. Whenever any new duties are imposed by any Act in lieu of any former duties payable at the time of the commencement of such Act such former duties shall be payable until such new duties become chargeable except in cases where the Act imposing such new duties shall otherwise provide And all moneys payable from any duties of Customs whatsoever under any former Act although computed thereunder and whether secured by bond or otherwise shall be levied and appropriated as if the same had been made payable by this Act or any other Act in force at the time and all drawbacks or allowances payable under any former Act shall be paid or allowed under this or such other Acts as may be at the time in force.

All moneys to be
paid into the
Treasury.

18. All sums of money received officially by the Collector or any officer of Customs shall within twenty-four hours after receipt thereof be paid into the Treasury or into such Bank or otherwise as the Colonial Treasurer shall appoint And at the same time the Collector or other officer shall transmit to the Colonial Treasurer a specific account of all such sums received showing dates and items and according to such form as shall be required by the Colonial Treasurer.

Goods may be ware-
housed and be
chargeable with
existing duties on
similar goods.

19. All dutiable goods may be deposited in any warehouse without payment of duty upon the first importation thereof and shall upon being entered for home consumption be subject to such duties as may at the time of passing such entry be payable on similar goods under any Act imposing duties of Customs then in force except in cases where special provision shall be made in any such Act to the contrary.

**DISPUTES BETWEEN
IMPORTERS AND
OFFICERS.**

Importer to deposit
duty demanded and
have delivery of
goods.

Disputes between Importers and Officers of Customs.

20. If any dispute shall arise as to the proper rate of duty payable in respect of any goods the importer thereof shall deposit in the hands of the Collector the amount of duty demanded by him and the same shall be deemed to be the duty authorized by law unless an action shall be brought in the Supreme Court by the importer against the Collector within thirty days following to try the question whether any and what amount of duty is payable upon such goods And on payment of the said deposit and passing the required entry the said goods shall be forthwith delivered to the importer Provided always that the importer shall have the option of submitting a written statement of the matter in dispute to the Board of Commissioners hereinafter provided for their decision in lieu of bringing the said action And the said Commissioners shall thereupon have authority to enquire into and determine the matter in the manner hereinafter provided.

Action may be
brought or sub-
mission to Commis-
sioners.

If decided in favor of
appellant excess duty
to be returned with
interest.

21. In case no such action shall be brought or submission made within the time hereinbefore limited for that purpose such deposit shall be applied to the use of Her Majesty as if the same had been originally paid as the legal and undisputed duty on such goods But in case such action shall be so brought or the matter in dispute be submitted to the

Commissioners

Customs Regulation.

Commissioners for decision as last provided and it shall thereupon be finally determined that the duty so demanded and deposited was either excessive or that none was payable then the difference in amount or the whole sum deposited (as the case may be) shall forthwith be returned to the importer with interest thereon after the rate of five pounds per centum per annum during the period of deposit and such payment shall be accepted by him in satisfaction of all damages and expenses except costs of suit. And the party succeeding in an action shall be entitled to have his costs taxed as between party and party and the same shall be recoverable as in an ordinary action in such Court. Provided that if the verdict shall be given against the Collector the costs so taxed shall be paid out of the Consolidated Revenue.

22. If any dispute shall arise between any masters or owners of ships importers or exporters of goods or their agents and any officer of Customs with reference to the seizure or detention of any ship or goods or to any breach of or non-compliance with the laws or regulations relating to the Customs it shall be lawful for the Commissioners to hear and determine such dispute and to adjudge the penalties herein provided in that behalf. And the Governor may wholly remit or mitigate any penalty or forfeiture so adjudged.

Disputes to be referred to Commissioners.

Governor may remit or mitigate penalties.

Board of Commissioners and their functions.

23. The Governor shall from time to time appoint three persons to constitute a Board to be called "The Commissioners of Customs" who shall hold office for a term of three years (any two members of such Board shall form a quorum) and shall with open doors hear and determine disputes between any officer of Customs and any other person respecting any matters whatever relating to the Customs which may be submitted to their judgment by the Collector on behalf of any such officer—or by the person preferring any complaint against such officer—or by any person who shall be dissatisfied with the determination of the Collector—or by the Colonial Treasurer in respect of any matter relating to the Customs.

Governor may appoint a Board of Commissioners &c.

24. The Commissioners shall take the evidence tendered to them relating to the matter of enquiry on oath and may thereupon either decide the case and make an order accordingly or if they see fit direct a prosecution under this Act. And their decision and order in case any penalty or forfeiture shall be adjudged shall have the same force and effect as a legal conviction for penalties by Justices. And the Commissioners shall for the purposes of this Act also possess all the authority conferred upon Justices by any Act now or hereafter in force in cases of summary jurisdiction. And the course of proceeding of the Commissioners upon the hearing of any such matter of dispute or other inquiry submitted to them shall be as nearly as possible in conformity with the practice adopted before Justices in the exercise of their summary jurisdiction. Provided that all acts matters and things done and performed by the Board of Commissioners shall be subject to the disallowance of the Governor.

Course of proceedings.

25. In case any penalty or forfeiture shall be adjudged by the Commissioners to be paid or enforced such judgment or decision and order shall unless the same be by the Governor remitted within seven days after such adjudication be as valid and effectual and may be enforced in like manner as any conviction and order which Justices are empowered by law to make upon summary convictions.

Penalty or forfeiture

26. In the exercise of their functions the Commissioners shall have power to make rules and orders subject to the approval of the Colonial Treasurer for the general conduct of all business in relation

Commissioners to make rules orders and forms.

to

Customs Regulation.

To award cost.

To summon
witnesses.

To enforce order.

Rules and orders &c
to be posted in
public places.Commissioners to
meet every week.But may adjourn the
hearing.

Fees to the Board.

Absence from Colony
&c. held a resignationColonial Treasurer
may mitigate penalties &c.

to the matters submitted to them And with the like approval they may make the forms to be used for complaints or other matters of enquiry and for any other process necessary But if no form applicable to any matter has been so made or approved any appropriate form in use in the District Courts may be used or altered so as to make it applicable to the circumstances And the Commissioners may award all reasonable costs and expenses to the successful party not exceeding the scales allowed respectively in the said District Courts And they may summon and compel the attendance of witnesses and the production of papers under a penalty of twenty pounds And when engaged in the hearing of any matter of inquiry under the provisions of this Act they may exercise all the power and authority of a Chairman of General Sessions to enforce order during such inquiry by all persons whomsoever.

27. All rules and orders for the general conduct of such enquiries and the forms to be used when so made and approved as herein provided shall be suspended on a board or otherwise exhibited in the long-room of the Custom House and other place appointed by the Colonial Treasurer and in the room or apartment provided for the use of the Commissioners in conducting the enquiries submitted to them under the provisions of this Act And a copy of the same shall also be published in the *Gazette* and afterwards be laid before Parliament as hereinafter provided in the case of regulations made by the Governor.

28. The Board of Commissioners shall meet for the despatch of business at least once in every week in such apartment in the Custom House or elsewhere as may be provided for them by the Colonial Treasurer And they may proceed to the hearing of all matters so as aforesaid authorized to be referred to them Provided that they may adjourn the hearing of any matter upon such terms as they may think fit whenever the justice of the case in their opinion demands a postponement.

29. The sum of three hundred pounds shall be paid half-yearly by the Colonial Treasurer from the Consolidated Revenue Fund as fees for the attendance of the Commissioners at the meetings of the Board and the Commissioners may make rules subject to approval of the Governor for the apportionment and distribution of such fees and if any Commissioner be absent at any time when the Board may be required to meet the Governor may appoint a person to temporarily fill his place and such person shall be entitled to the proportion of fees which for such meeting would otherwise have accrued to the Commissioner whose place is so filled had he been present thereat And if any of such Commissioners shall fail to attend the meetings of the Board for three months consecutively without the sanction of the Colonial Treasurer he shall be held to have resigned his office Provided that no absence shall be sanctioned by the Colonial Treasurer for a longer period than six months Provided also that any of such Commissioners may by writing under his hand addressed to the Governor resign his office in which case or in case of the death or removal from office of any such Commissioner the Governor may appoint a Commissioner in his place.

30. Whenever in any matter so submitted to the said Commissioners any penalty or forfeiture shall have been incurred by the person offending it shall be lawful for the Colonial Treasurer to mitigate the penalty or to adjudge the payment of a sum of money in lieu of and less than the value of the thing forfeited if the matter involved is of small value or if in his opinion the forfeiture has been incurred through accident inadvertence or misconception of the Act or any regulation.

*Customs Regulation.**The prohibition of certain goods.*IMPORTATION AND
WAREHOUSING.

31. If any goods specified in the following list of prohibitions shall be imported or be found on board any ship except for the purpose of transshipment or exportation the same shall be forfeited and may be destroyed or otherwise disposed of as the Colonial Treasurer may direct:

Prohibition and
restrictions.

LIST OF GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED—

Counterfeit coin or false money purporting to be sterling coin of the realm and not being of the established standard in weight or fineness

Indecent or obscene books paintings drawings cards engravings photographs prints or other indecent or obscene productions or articles

Spirits (not being perfumed or medicinal spirits) in ships under forty tons register and (unless bottled) in casks or other vessels containing less than twelve gallons of liquids measurement and not duly reported as being part of the cargo or stores of the importing ship

Snuff or tobacco in ships under forty tons register and in packages each containing less than twenty-five pounds net weight or containing any other goods

Cigars or cigarettos in ships under forty tons register or in outer packages containing less than thirty pounds net weight or less than five thousand in number each or containing any other goods

Opium (except when made up in the form of chemists drugs) in ships under forty tons register and in packages each containing less than thirty pounds net weight or containing any other goods

Infected cattle sheep or other animals and hides skins horns hoofs or any other part of cattle or other animals which the Governor may by proclamation prohibit in order to prevent the spreading of any contagious disease.

Provided always that the above restrictions on tonnage shall not extend to the importation of any such goods by the River Murray by ships or boats of any less size if due notice of such goods being thus imported shall be given by the importer to the Collector.

32. The importation of arms ammunition gunpowder and other explosives may be prohibited by proclamation or order of the Governor whenever deemed expedient.

Arms &c. may be
prohibited.*The arrival and unloading of Ships from abroad.*

33. If upon the first levying or repealing of any duty or the first permitting or prohibiting of any importation or at any other period or for any of the purposes of this or any Act relating to the Customs it shall become necessary to determine the precise time of the importation of any goods or the arrival of any ship such time shall be deemed to be that at which the ship importing such goods shall have received a pilot on board for the purpose of entering or have actually entered the port or on the River Murray shall have taken her departure from her last port of call in Victoria or have crossed the one hundred and forty-first meridian of east longitude being the dividing or boundary-line between South Australia and this Colony.

Time of importation
and arrival defined.

34. If any ship coming into any port or place within the Colony shall not come as quickly up to the proper place of mooring or unloading as the regulations and the nature of the port or wind will admit—or shall not bring to at the stations duly appointed for the boarding of ships

Ship to come quickly
to place of unloading
or to station.

by

Customs Regulation.

by the officers of Customs—or if after arrival at such place such ship shall remove except directly to some other proper place of mooring or unlading without the sanction of the proper officer of the Customs—or if the master of any ship on board of which any officer is stationed shall refuse to provide such officer with sleeping accommodation or sufficient room under the deck for his bed or hammock the master of such ship shall forfeit a sum not exceeding twenty pounds.

Officers to have access
to all goods.

35. The proper officer of the Customs may board any ship arriving at any port in the Colony and stay on board until all the goods shall be duly discharged and shall have free access to every part of the ship with authority to fasten down hatchways and to secure any store-room cabin or place and to mark any goods before landing and to lock up seal mark or otherwise secure any goods on board such ship And if any storeroom cabin or place or any trunk box chest or package of any kind be locked or otherwise fastened and the same shall not be opened on demand such officer if he be above the rank of a tide-waiter may cause the same to be forcibly opened and if any dutiable goods be found concealed therein or on board any such ship they shall be forfeited.

Seals &c. not to be
broken.

36. If such proper officer shall place any lock mark or seal upon any hatchway goods or ship's stores or any package on board and such lock mark or seal be opened altered or broken by any one without authority—or if any goods or ship's stores be secretly conveyed away—or if the hatchways after having been fastened down or any store-room cabin or place after having been secured by the officer be opened—the master of such ship for every such offence in respect to goods shall forfeit a sum not exceeding one hundred pounds nor less than ten pounds and for every such offence in respect to ship's stores shall forfeit a sum not exceeding fifty pounds.

REPORT &c.

Master to report
arrival of ship.

Report of ship and entry of cargo from abroad.

37. The master of every ship whether laden or in ballast shall within twenty-four hours after arrival from abroad at any port in the Colony and before breaking bulk except in the case of steamers hereinafter provided for and except when bulk may be broken under the provisions of the "Gunpowder and Explosive Consolidation Act of 1876" or of any Acts subjecting ships to Quarantine make due report of such ship in the appointed form of the several particulars indicated or required thereby and if the cargo shall have been laden at more than one place shall state the names of those places where the same were laden respectively And if the master shall neglect to make such report as above required or if any of the particulars therein contained be false he shall forfeit a sum not exceeding one hundred pounds.

Penalty.

Owner or agent may
report.

38. Steamships employed in the Intercolonial and South Sea Island trades may be permitted to report subject to the provisions and penalties of the preceding clause either by the master or by the owner or by an agent.

Goods not reported
may be detained.

39. Goods not duly reported may be detained by any officer of Customs until explanation be made to the satisfaction of the Collector and such goods may in the meantime be taken at the expense of the master to any warehouse And in case it shall appear to the Collector that such omission was made with intent to defraud the revenue the master of the ship in which they shall have been imported shall forfeit a sum not exceeding one hundred pounds and if such omission shall appear to the Collector to have been made with the knowledge or connivance of the owner of the goods such goods shall be forfeited without affecting the master's liability to the beforementioned penalty.

Customs Regulation.

40. The master of every such ship arriving from abroad or in the case of steamships employed in the Intercolonial or South Sea Island trade the owner or agent thereof shall at the time of making such report deliver to the Collector on demand the following papers viz.:—the clearance from the last port of departure the shipping bills or cockets and store lists the certificate of registry the list of passengers on board and the manifest of the cargo of such ship with as many copies thereof as may be required and also the bill of lading or a copy thereof for every part of the cargo on board And shall answer all such questions relating to the ship cargo crew and voyage as shall be put to him by the Collector And in case of refusal to answer any such questions truly or to produce any such documents as herein mentioned or in case any such shall be false or if after the arrival of the ship within four leagues of the coast any part of the cargo be unshipped (unless authorized by any law in force as hereinbefore provided) the master or owner or agent aforesaid in every such case shall forfeit a sum not exceeding one hundred pounds.

Master to deliver bills of lading and answer questions.

41. The commanding officer of any ship of war having on board any goods laden abroad for delivery in New South Wales shall on arrival at any port in the Colony and before any part of such goods be taken out of such ship sign and deliver to the Collector a report stating to the best of his knowledge the contents and quantity of every package of such goods and the marks and numbers thereon and the names of the respective shippers and consignees of the same.

Officer of man-of-war to report any cargo.

42. Whenever a ship shall be wrecked or cast ashore upon any part of the coast of New South Wales the master thereof if landed in the Colony shall upon being so required by the Collector make a report of such ship and cargo so far as it may be practicable and in case of default in making such report he shall forfeit a sum not exceeding twenty pounds.

If ship wrecked and master landed to report.

43. The Governor may make rules and regulations or may relax alter or suspend the operation of any of the provisions of this Act for the report entry and clearance of ships and goods on the River Murray to meet the circumstances of the trade on that river and may by proclamation to be published in the Gazette exempt any ports or places on the said river or on any boundary-line or border of the Colony from the operation of this Act or any specified part thereof.

Regulations for shipping on the River Murray.

Transshipment of Goods.

44. Goods imported by any ship and intended for exportation may be passed to the exporting ship by a transshipment entry in the form appointed and such goods may be thereupon taken by licensed boat or dray to such ship without examination provided a bond as hereinafter provided in the case of the exportation of warehoused goods be executed.

Goods may be transhipped without examination to another ship.

45. Goods imported by any ship and intended for any other port in the Colony may be transhipped to a coasting vessel without examination provided there be a Customs officer authorized to collect duties at such port and provided a bond be executed as in the case hereinafter provided with regard to warehoused goods sent coastwise.

Goods may be transhipped without examination to a coaster.

Time for entry and landing of goods after arrival of ship.

TIME FOR ENTRY.

46. Except as hereinafter provided for no goods except live animals fresh meat fish fruit vegetables coin and bullion (all which may be landed before report or entry) shall be unshipped or landed from any ship without the authority of the Collector on Sundays or the holidays defined by section seven of this Act or on Saturdays after the hour of noon

Time and place of landing goods.

Customs Regulation.

noon or on any day beyond the appointed hours Nor shall any goods be unshipped or landed unless in the presence or with the authority of the proper officer of the Customs nor be landed except at some legal or sufferance wharf or other place duly appointed for the landing of goods nor shall any such goods after having been unshipped or put into any boat to be landed be transhipped or removed into any other boat previously to their being landed without the permission of the proper officer of the Customs And when any goods shall be unshipped from any importing ship for the purpose of being landed after due entry thereof such goods shall be forthwith landed at the wharf or other place at which the same are intended to be landed and if any such goods shall be so unshipped landed transhipped or removed contrary hereto such goods together with the boat employed in removing the same shall be forfeited.

Times allowed for entry of goods.

47. The importer of goods shall make entry thereof before the expiration of the time hereinafter respectively prescribed after the date of the report of the ship importing the same viz. :—

- (1.) For goods imported in any ship from any port in Queensland Victoria South Australia Tasmania Western Australia New Zealand or the South Sea Islands—twelve hours
- (2.) For goods imported in any ship from any port other than the said ports—twenty-four hours

Exclusive of Quarantine &c.

And the above computation of time shall be exclusive of Sundays and the holidays as defined by section seven of this Act and of any days during which the ship and goods may have been subject to Quarantine And the bill of entry of any goods when signed by the Collector or proper officer shall be transmitted to the proper officer and be his warrant for the delivery of the goods therein mentioned.

Entry of goods not liable to duty.

Special permits in certain cases.

48. The Collector may in special cases grant permits to enable ships to be discharged previously to the report thereof or to the passing of entries for the cargo But goods thus discharged whether dutiable or not shall be placed by the master or owner of such ship under charge of a wharfinger or warehousekeeper approved by the Collector who shall at the expense of the master or owner of such ship take proper measures to protect the cargo And such goods shall not be delivered by such wharfinger or warehousekeeper until due entries for the same are passed.

Shipowner may enter and land goods in default by importer.

49. If the importer shall not within the time prescribed in section forty-seven make entry of such goods the master owner or agent of such ship may on the expiration of such period make an imperfect or provisional entry and land the goods subject to the conditions following that is to say—

- (1.) If a time for the delivery of the goods is expressed in the charter-party (if any) then at any time after the time so expressed.
- (2.) If any wharf or warehouse be named in such charter-party for the landing or reception of the goods they shall be landed and placed accordingly otherwise they may be landed and placed on any legal or sufferance wharf and in any warehouse And such goods shall not be delivered by the wharfinger or warehousekeeper until due entries for the same are passed and all warehouse or other charges relating to such warehousing are paid.
- (3.) At any time before the goods are actually landed the importer shall have the preferential right of making the entry and landing the same.
- (4.) If any goods are landed for the purpose of assorting them or otherwise at the wharf where the ship is discharging and the importer at the time of such landing has made entry of the same

Customs Regulation.

same and demands their delivery such goods shall be assorted and be delivered to him within twenty-four hours and the expense of such landing and assortment shall be borne by the shipowner.

- (5.) If at any time before the goods are landed or unshipped the importer has made entry for the landing and warehousing thereof at any other wharf or for the transshipment thereof than where the ship is discharging and shall demand the delivery the master or owner shall thereupon at once make such delivery into any vessel barge or lighter duly licensed by the Collector without landing them on such wharf or state the time at which the goods can be delivered otherwise the master or owner before landing or unshipping such goods shall give to the importer or to any warehouse keeper named by him twelve hours notice in writing that the goods are ready for delivery and the master or owner shall if he lands or unships the same without giving such notice do so at his own risk and expense.

50. If any such goods shall not be claimed and perfect entry made within six months after being so landed such goods may be sold by the Collector subject to any duty thereon and the proceeds of sale applied first to the payment of freight and charges including warehouse rent and any surplus shall be paid to the importer of the goods on his application for the same subject to the satisfaction of any lien thereon as in the next succeeding section provided But if any goods so landed shall be of such an explosive or perishable nature as in the opinion of the Collector to render their immediate sale desirable they may be sold by him forthwith.

After six months goods so landed may be sold.

51. If at the time when any goods are thus landed from any ship and placed in the custody of any wharfinger or warehousekeeper the shipowner gives to him notice in writing that the goods are to remain subject to a lien for freight or other charges payable to the shipowner to an amount therein mentioned the wharfinger or warehousekeeper shall retain such goods until due entries are made and until the lien is discharged as hereinafter mentioned otherwise he shall make good to the shipowner any loss to him thereby occasioned.

On landing goods the shipowner may give notice of lien for freight.

52. If a written authority for the delivery of the goods or a receipt for the amount claimed or a release for such freight and charges signed by the shipowner or his known agent be shewn and a copy of such document at the same time be delivered to the wharfinger or warehousekeeper or if the importer shall deposit in his hands the sum so claimed by the shipowner or if a decision of any competent Court be given declaring that no such lien exists or if a sale be made of the goods as hereinafter provided the said lien shall be discharged.

How lien may be discharged.

53. If such deposit be so made and the person making the same does not within fifteen days after making it give to the wharfinger or warehousekeeper notice in writing to retain it either stating therein the sum which he admits to be due to the shipowner or that he denies any sum to be payable (as the case may be) the wharfinger or warehousekeeper may at the expiration of such fifteen days pay the sum deposited to the shipowner and shall thereupon be discharged from all liability in respect thereof.

The sum deposited may after fifteen days be paid over to the shipowner.

54. If the importer or person making such deposit shall during the fifteen days in the next preceding section mentioned give notice in writing to the wharfinger or warehousekeeper to retain the same he shall immediately inform the shipowner or his known agent of such notice and shall pay or tender to him out of the sum deposited the sum (if any) admitted by such notice to be payable and shall retain the balance or (if no sum is admitted to be payable) he shall retain the

The proceedings requisite after notice to retain deposit.

Customs Regulation.

whole sum deposited for thirty days from the date of the said notice And at the expiration of such thirty days (unless legal proceedings have been taken in the meantime by the shipowner against the importer to recover the said balance or whole sum or otherwise for the settlement of the matters in difference between them concerning such freight or other charges and a written notice of such proceedings has been served on the wharfinger or warehousekeeper) he shall pay the said balance or whole sum (as the case may be) to the importer and shall thereupon be discharged from all liability in respect thereof.

After six months the goods may be sold.

55. If such lien be not discharged by any of the means hereinbefore provided or otherwise and no deposit be made as hereinbefore provided the wharfinger or warehousekeeper shall if required by the shipowner at the expiration of six months from the date when the goods were first placed in his custody (or if the goods be of a perishable nature at such earlier period as such shipowner thinks fit) sell by public auction with the sanction of the Collector but subject to the Customs duties rates or charges payable thereon the whole or so much of the said goods as may be necessary to satisfy the following charges and which he shall out of the proceeds pay in the order next mentioned (that is to say)—

- (1.) The expenses of the sale
- (2.) The several charges due to the wharfinger or warehousekeeper (as the case may be) subject to any agreement made between either and the shipowner as to the priority of their respective charges and according to which agreement the payment shall be made
- (3.) The freight and charges due to the shipowner

And the surplus (if any) shall be paid to the importer of the goods.

Notice of sale to be advertised.

56. Before making such sale the wharfinger or warehousekeeper shall give notice thereof by an advertisement in the *Gazette* and in one other newspaper circulating in the neighbourhood of the intended place of sale And shall also send a notice thereof in a letter by the post to the importer of the goods if his name and address shall be known to him but the non-transmission of such notice shall not in any manner invalidate the sale or the title of any purchaser.

Rent and expenses of wharfinger &c.

57. Whenever goods are placed in the custody of a wharfinger or warehousekeeper under the provisions of this Act he shall be entitled to charge rent for the same according to the rates which may be fixed by the Colonial Treasurer as provided by section thirteen and he shall have authority from time to time to do all things necessary in his opinion for the proper custody and preservation of the goods at the expense of the importer and shall have a lien upon the goods for the said rent and expenses But shall not deliver such goods until perfect entry thereof be made or the sanction of the Collector be otherwise given.

Protection for wharfingers &c.

58. No wharfinger or warehousekeeper shall be compelled to take charge of any goods which he would not be liable to take charge of if this Act had not been passed nor shall he be bound to enquire into the validity of any lien claimed by any shipowner.

If goods remain on board importing ship beyond fourteen days such ship may be detained for expenses.

59. Whenever any goods imported in any ship shall not be discharged or landed within fourteen days after the arrival of such ship (exclusive of Sundays and holidays as defined by section seven of this Act) or such further time as the Collector or the Colonial Treasurer may allow such ship shall be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days or such further time if any allowed as aforesaid not exceeding forty shillings per diem be paid.

Not to interfere with provisions of other Acts &c.

60. Nothing in this Act contained shall be deemed to interfere with the provisions of the "Gunpowder and Explosive Consolidation Act

Customs Regulation.

Act of 1876" or of any Act enabling persons to expedite the discharge of ships in the loading or delivery of goods or to deprive shipowners wharfingers or warehousekeepers of any legal rights or remedies whatsoever to which but for the passing of this Act they would be entitled.

Entry of Dutiable Goods.

61. On the landing of any goods liable to duties of Customs and intended to be delivered for home consumption the importer or his agent shall within the respective times in that behalf appointed and before delivery is taken of such goods make entry thereof by delivering to the Collector a bill of entry in the form appointed containing the several particulars of such goods thereby indicated or required. Bill of entry for home consumption.

62. The importer or his agent shall at the time of making such entry pay the proper duties payable upon the goods mentioned in such bill of entry to the Collector or officer authorized to receive the same. And such bill of entry when signed by the Collector or officer shall be transmitted to the landing waiter and be his warrant for the landing and delivery of such goods. Payment of duties.

Entry for the Warehouse.

63. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof shall deliver to the Collector a bill of entry of such goods in the form appointed designating the proposed warehouse and the name of the person for whom they are to be so warehoused and such bill of entry when signed by the Collector shall be transmitted to the proper officer of Customs and be the warrant for the due warehousing of such goods. Provided always that if after any goods shall have been so entered and landed but not actually deposited in the warehouse the importer shall further duly enter the same or any part thereof for home use or exportation the same may be delivered and taken accordingly. Particulars of entry for warehousing goods.

64. An officer of Customs duly authorized in that behalf may at any time open and examine any packages of goods whilst in a warehouse or on board ship and intended to be landed. And if any package entered for duty shall be found to contain goods not mentioned in the entry or invoice or if any goods shall be found which do not correspond with the description thereof in the entry or invoice and if such omission or non-correspondence shall appear to the Collector to have been made for the purpose of avoiding the payment of any part of the duty on such goods all the packages and goods included or pretended to be included or which ought to have been included in such invoice or entry shall be forfeited. Warrants. Further entry may be made for warehouse goods before deposit. Fraudulent entries.

Entry by Bill of Sight.

65. If the importer of any goods be unable from want of full information to make a perfect entry thereof he may on subscribing a declaration to that effect before the Collector make an entry by bill of sight for such goods in the form appointed containing the several particulars indicated or required thereby. Entry when goods are not known by bill of sight.

66. Such entry by bill of sight upon delivery to the Collector and being signed by him shall be the Warrant for landing such goods to be examined by the importer in the presence of the proper officer and the importer shall within three days after the landing thereof and before the same shall be delivered make a perfect entry thereof by indorsing upon Entry to be perfected after examination.

Customs Regulation.

Goods entered by bill of sight not deliverable until duty paid or secured.

upon such bill of sight such particulars as are hereinbefore provided for making entry of goods but no goods entered by bill of sight shall be delivered until such perfect entry be made and the duties (if any) paid thereon unless the importer shall have deposited with the proper officer a sum sufficient to cover the duties payable thereon.

If entry be not perfected goods to be removed to a warehouse.

67. If perfect entry of any goods landed by bill of sight as aforesaid be not made within three days after the landing thereof such goods shall be taken to the nearest or other warehouse by the officers of the Customs and if the importer shall not within one month after such landing (or within such further period as the Collector shall in his discretion allow) make perfect entry of such goods and pay the charges of removal and of warehouse rent such goods shall be sold subject to such duty as may be payable thereon or for exportation and the overplus (if any) after payment of such charges shall be paid to the importer thereof.

Entries generally.

Goods concealed or not duly entered may be forfeited.

68. If any package shall have been landed in pursuance of any entry and any goods liable to duty shall be found in such package concealed in any way or packed to deceive the officers such package and the contents thereof shall be forfeited And if any goods be taken or delivered either out of a ship or warehouse without having been duly entered the same shall be forfeited but no entry shall be required in respect of passengers baggage which may be examined landed and delivered under such regulations as the Collector may direct yet if any prohibited or dutiable goods shall be found concealed therein either before or after landing such goods together with the other contents of the package containing the same shall be forfeited Provided always that the Collector may permit the owner of any such baggage containing any dutiable goods to take out a baggage sufferance for landing the same and the duty may be paid thereon although such goods may not be in the quantities or packages which may be legally required when imported as merchandise.

No entry for passengers baggage.

Baggage sufferance if dutiable goods therein.

Surplus stores may be entered as in case of merchandise.

69. The Collector may permit any surplus ship's stores not being by him deemed excessive to be entered for private use subject to the same duties rules and regulations as the like sort of goods would be subject to on importation as merchandise or permit the master owner purser or other officer or passenger of such ship to whom any surplus stores belong to enter and warehouse the same for future use as ship's stores although such stores cannot legally be imported as merchandise or permit the said master to victual the crew remaining on board (if any) out of such surplus stores without payment of duty.

Authority to transact business may be demanded.

70. Whenever any one assuming to be authorized shall make application to an officer of the Customs to pass entries or transact any other business on behalf of any person such officer may require the applicant to produce a written authority from such person and may refuse to transact the business without such authority.

Samples may be taken.

71. The officer of Customs may on the entry of any goods or at any time afterwards take samples of such goods for examination or for ascertaining the duties payable on such goods or for such other purpose as the Collector may deem necessary and such samples shall be disposed of and accounted for in such manner as the Collector may direct And the officer may also permit the importer to take without payment of duty such moderate samples of any goods warehoused as may be authorized by the Collector.

Abatement

*Customs Regulation.**Abatement of Duty—Test for Wines &c.*

72. No claim for an abatement of duty in respect of any goods imported into the Colony shall be allowed on account of damage on the voyage or by wreck unless such claim shall be made on the first examination of such goods and it shall be proved to the satisfaction of the Collector or his officers that such damage was sustained before the landing thereof. And all goods *derelict jetsam flotsam* and wreck brought or coming into the Colony and all *droits* of Admiralty sold therein shall always be subject to the same duties as goods of the like kind are subject to on importation into the Colony but an abatement of duty on account of damage (not exceeding one half of the duty originally chargeable on such goods) may be authorized by the Colonial Treasurer or he may submit the question as to the extent of such abatement for the decision of the Commissioners.

Claims on account of damaged goods to be made on first examination.

Wrecked goods.

73. The Collector shall permit dutiable articles imported *bonâ fide* for the supply of Her Majesty's Land or Sea Forces to be delivered from any ship free of duty and such dutiable articles shall be issued to the officer in charge of the Commissariat department or other officer specially appointed in that behalf.

Wines and spirits for Naval and Military officers.

74. Subject to such regulations as the Collector shall make in that behalf the importer of any tobacco may at any time soak the same in turpentine oil or tar or other fluid approved by the Collector in the presence of an officer of Customs so that the same shall be effectually rendered unfit for human consumption or for any other purpose than for sheepwash and such tobacco shall then be admitted at such duty as shall be lawfully authorized in that behalf.

Tobacco may be soaked for dressing sheep.

75. The Collector may permit any person to mix in any bonded warehouse spirits of wine being not less than sixty per cent. overproof in strength with not less than one-ninth of its bulk measure of wood naphtha or methylic alcohol or to mix spirits of wine of any other strength or proportion with wood naphtha or such other substance as shall render such spirit unfit for use as a beverage and incapable of being converted to that purpose and thereupon such mixture may be allowed and delivered for use in the arts and manufactures of the Colony at the rate of duty payable upon imported methylated spirits. Provided that such wood naphtha or other substance shall before the mixing thereof be examined and approved by the officer appointed in that behalf by the Collector.

Spirits of wine used in arts.

76. Any wine spirit cordial or compound or any other liquor whatsoever imported into the Colony which shall contain a greater proportion than forty-one per centum of alcohol of a specific gravity of .92 at the temperature of sixty degrees according to Fahrenheit's thermometer shall be deemed to be spirits so as to render the same liable to the payment of duty thereon at the highest rate which now is or shall hereafter be fixed by law as chargeable on any spirit whatever.

What per centage of alcohol to make wines &c. liable to the higher duty.

Landing examination and warehousing of goods.

77. The importer or owner shall be at the expense of unshipping carrying and landing of all goods and bringing them to the proper place for examination and of weighing opening unpacking repacking bulking sorting lotting marking and numbering and of the soaking of tobacco and mixing of spirits of wine as aforesaid and of removing and placing and keeping all goods in the warehouse or other proper place of deposit.

LANDING AND EXAMINATION.

Unshipping &c. to be at expense of importer.

78. If any goods shall be removed from any ship wharf or other place previous to the examination thereof by the proper officer of Customs or if entered to be warehoused shall be carried into the warehouse unless with the authority or knowledge of such officer such goods shall be forfeited.

Goods removed without authority to be forfeited.

Customs Regulation.

Proper officer to
take account of goods
landed.

79. Upon the entry and landing of any goods to be warehoused or within such period as the Collector shall direct with respect to any of them the proper officer of Customs shall take a particular account of such goods at the wharf or in the warehouse and shall enter in a book kept for that purpose the name of the ship and of the person in whose name they are entered the marks numbers and contents of every package the description of the goods and the intended warehouse where the same shall be deposited And when so deposited with the authority of such officer he shall certify that the entry and warehousing of such goods is complete and they shall thenceforth be considered goods warehoused.

Duty to be paid
according to such
account.

80. The account of the goods so taken as aforesaid shall be the voucher upon which the duties payable thereon shall be charged upon their ultimate delivery after due entry and the full duties thereon shall be paid according to the quantity taken in such account without abatement for any deficiency except as hereinafter provided.

Warehoused goods to
be deposited in
original packages.

81. All goods warehoused shall be deposited in the packages in which they shall have been imported except such goods as are permitted to be skipped on the wharf or bulked sorted lotted packed or repacked in the warehouse and if such goods are not so deposited or if any alteration shall afterwards be made in the goods so deposited or in the packing thereof in the warehouse or if the same shall be removed from the room in the warehouse in which the same are deposited without the sanction of the proper officer except for delivery under the authorized warrant for that purpose the warehousekeeper shall forfeit a sum not exceeding twenty pounds.

Goods removed
without sanction of
officers penalty
twenty pounds.

Goods to be properly
stowed in warehouse.

82. If the keeper of any warehouse shall neglect to stow the goods warehoused therein so that easy access may be had to them and if he shall not produce to any officer of Customs on demand any goods deposited which shall not have been duly cleared and delivered therefrom such warehousekeeper shall for every such neglect forfeit a sum not exceeding twenty pounds.

And to be produced
by the keeper on
demand.

Goods not duly
warehoused or con-
cealed to be forfeited.

83. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry or being duly warehoused shall be in any way concealed in or removed from the warehouse or abstracted from any package or transferred from one package to another or otherwise for the purpose of illegal removal or concealment they shall be forfeited.

Opening warehouse
or obtaining access
to goods clandestinely
a misdemeanor.

84. If any person shall clandestinely open any warehouse or except in the presence of the proper officer of Customs acting in the execution of his duty gain access to the goods warehoused therein such person shall for every such offence forfeit the sum of one hundred pounds.

Warehousekeeper
liable for goods in his
warehouse.
Persons taking out
same unlawfully
deemed guilty of
misdemeanor.

85. If any goods shall be taken out of any warehouse without due entry of the same the warehouse-keeper shall forthwith pay the duties due upon such goods And every person who shall take out any goods from any warehouse without payment of duty or who shall aid assist or be concerned therein and every person who shall wilfully destroy or shall embezzle any goods duly warehoused shall be guilty of a misdemeanor and be punished accordingly And if the person so offending shall be an officer of Customs not acting in the due execution of his duty and be prosecuted to conviction by the owner of the goods no duty shall be payable by the importer for or in respect of the goods in relation to which the offence was committed.

No compensation
for goods consumed
by fire.
But duties may be
remitted.

86. No compensation shall be made to the importer by reason of any damage or loss occasioned to goods in the warehouse or in any examining shed by fire or other inevitable accident But if any goods shall be lost or destroyed by unavoidable accident either on shipboard or in landing or in receiving into or in delivering from the warehouse or while

Customs Regulation.

while in the warehouse and the circumstances be stated and the loss proved to the satisfaction of the Collector the Colonial Treasurer may remit or (if paid) return the duties payable or paid upon such goods.

87. If any person shall wilfully or without the consent of the proper officer open alter or break any lock mark or seal lawfully placed by any officer in the execution of his duty upon any goods or stores in any warehouse or other place on land he shall forfeit a sum not exceeding one hundred pounds.

Penalty for breaking locks or seals on land.

*Removal of warehoused goods.***REMOVAL.**

88. All goods deposited in the Queen's warehouse under the provisions of this Act and not duly cleared therefrom within three months may be sold subject to the duties and charges thereon or for exportation and if not thus sold may be destroyed by the direction of the Collector.

Clearance of goods in Queen's warehouse.

89. Any goods warehoused at any port or place may be removed by sea or by inland carriage to any other port or place appointed as a warehousing port or place under this Act and be there rewarehoused and again removed therefrom and rewarehoused at any other such port or place and may be removed to and rewarehoused at any other warehouse in the same port or place at which they were originally warehoused or to and at which they were at any time thereafter removed and rewarehoused and such removal and rewarehousing may be permitted as often as may be required under such regulations and with such security as the Collector may direct and on the delivery to the proper officer by the person requiring such removal of a request note stating the particulars of the goods required to be removed the name of the port or place or of the warehouse if in the same port or place to which the same are intended to be removed and with such other information and in such manner and form as the Collector may direct or require And thereupon the Collector may issue to the owner a permit which shall be the warrant for the removal of such goods.

Goods may be removed from one warehouse to another.

90. On the delivery of any goods for removal and rewarehousing as aforesaid an account containing the particulars thereof shall be transmitted by the Collector at the port or place of removal to the Collector at the port or place of destination And the owner shall before such removal enter into a bond with such sureties or security as the Collector may require in a sum not less than double the amount of duty chargeable on such goods for the due arrival and rewarehousing thereof at the warehouse or port or place of destination to which they are intended to be removed within such time to be named in the bond as the Collector may direct And such bond may be taken either by the Collector at the port or place of removal or at the port or place of destination at the discretion of the owner and if such bond shall have been given at the intended port or place of destination a certificate thereof under the hand of the Collector of such port or place shall at the time of the entering of such goods be produced to the Collector at the port or place of removal And such bond shall remain in force until such goods shall have been produced to the proper officer and duly rewarehoused at such port or place of destination within the time allowed for such removal or shall have been otherwise accounted for to the satisfaction of the Collector and until the full duties due upon any deficiency of such goods not so accounted for shall have been paid and upon the exigence of the bond being satisfied it shall be cancelled But if it shall appear to the Collector that any fraudulent action is taking place with regard to such goods he may at once proceed upon the bond which may in such case be legally enforced notwithstanding that the time has not expired within which the removal was to be

An account of goods removed to be transmitted and bond to be given.

accomplished

Customs Regulation.

A general bond may be given by the owner.

accomplished Provided always that the owner may enter into a general bond with such sureties in such amount and under such conditions as the Collector may approve for the removal from time to time of such owner's goods from one warehouse to another in the same or another port or place and for the due arrival and rewarehousing of the same at the place of destination.

Goods removed to be subject to same regulations as on importation.

91. Upon the arrival of such goods at the port or place of destination the same shall be entered and rewarehoused in the same manner and under and subject to the same laws rules and regulations so far as the same may be applicable as are required on the entry and warehousing of goods on the first importation thereof.

Goods removed may be exported or duty paid on removal.

92. If upon the arrival of goods so removed as aforesaid at the port or place of destination the importer shall be desirous forthwith to export the same or to pay duty thereon for home use without actually lodging the same in the warehouse for which they have been entered and examined to be rewarehoused the proper officer of Customs at such port or place may after the due entry and examination of such goods for rewarehousing permit the same to be entered and shipped for exportation or to be entered and delivered for home use upon payment of the duties due thereon as if such goods had been actually lodged in such warehouse And all goods so exported or for which the duties have been so paid shall be deemed to have been duly cleared from the warehouse.

Warehoused goods to be cleared in three years.

93. All warehoused goods shall be cleared either for home use or exportation at the expiration of three years from the day on which the same were so warehoused or within such further period and in such cases as the Collector shall sanction unless the importer shall re-warehouse them whereupon the goods shall be examined by the proper officer and the duties due upon any deficiency or difference between the quantity ascertained on landing and that found to exist on such examination and also the expense thereof (subject to the allowances for breakage leakage dryage or other deficiencies explained to the satisfaction of the Collector) shall be paid and thereupon the goods according to the quantity so found shall be rewarehoused in the same manner as on first importation.

But may be rewarehoused.

Goods uncleared in three years to be sold.

94. If any warehoused goods shall not be so cleared exported or rewarehoused and the duties ascertained to be due on the deficiencies as aforesaid be not so paid at the expiration of the three years from the previous entry and warehousing thereof or within such further period as shall be sanctioned as aforesaid such goods shall after one month's notice to the warehousekeeper and published at least twice during such month in the *Gazette* and some other newspaper circulating in the locality at which the intended sale is to take place be sold by the Collector subject to any duty which may be due thereon or for exportation and the proceeds thereof shall be applied to the payment of such warehouse-rent and charges as shall be proved to the satisfaction of the Collector to be due thereon and any surplus shall be paid to the importer or in his absence into the Treasury on his account But if not thus sold they may be destroyed by the direction of the Collector and the duties due upon any deficiency thereof as provided by the last section not allowed by him nor explained to his satisfaction shall be forthwith paid by the warehousekeeper.

Examination may be dispensed with under certain conditions.

95. On such rewarehousing the Collector (if satisfied that the goods are in the warehouse and the packages are entire and there is no ground to suspect any undue deficiency therein) may if so desired by the importer dispense with the examination thereof Provided that in all such cases the warehousekeeper shall be liable at the time of delivery of such goods to pay the duties due on any such deficiency therein (subject to the allowances as aforesaid) which may then be found to exist.

Customs Regulation.

96. Subject to such regulations as the Collector shall make in that behalf the importer may in the warehouse sort separate pack and repack any goods and make such alterations therein as may be necessary for the preservation sale shipment or disposal thereof provided that such goods be repacked in such packages as the Collector shall permit And may also draw off any wine or spirits into reputed quart or pint bottles And draw off and mix brandy with any wine not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine And also fill up any casks of wine or spirits from any other casks of the same respectively secured in the same warehouse And also rack off any wine from lees and mix any wines of the same sort thereupon erasing from the cask or package all import brands unless the whole of the wine so mixed be of the same brand Provided always that the alcoholic strength of any such mixture of wine shall not exceed the strength allowed by law And also to take such samples of goods as may be allowed by the Collector with or without entry and with or without payment of duty And after such goods have been so separated and repacked the Collector may at the request of the importer permit any refuse damaged or surplus goods occasioned by such separation or repacking or any goods which may not be worth the duty to be destroyed and the duties shall not be payable thereon.

Goods may be
sorted repacked &c.

Regauges.

REGAUGES &C.

97. The importer may at any time at his own expense (but subject to such regulations as the Collector shall make in that behalf) weigh measure or gauge any goods for the purpose of ascertaining the deficiency arising from natural causes or otherwise But the duties on such goods shall be paid according to the quantities to be ascertained by the proper officer on delivery of the same from the warehouse except as hereinafter provided.

Regauges may be
taken.

Entry and delivery of warehoused goods.

ENTRY FOR HOME
CONSUMPTION &C.

98. No warehoused goods shall be taken or delivered from the warehouse except upon due entry and under the care of the proper officers for exportation or upon payment of the full duties payable thereon for home use except goods duly delivered to be shipped as ship's stores in such quantities and under such regulations as the Colonial Treasurer may see fit to sanction.

Entry for exportation
or for home use.

99. Upon the entry of any goods to be cleared from the warehouse for home consumption the person entering such goods shall deliver a bill of entry and shall at the same time pay to the proper officer of Customs the full duties payable thereon not being less in amount than according to the account of the quantity taken by the proper officer on the first entry and landing thereof except as to the following goods viz. sugar opium tobacco cigars wine and spirits whether in cask or in bottles the duties whereon when cleared from the warehouse for home consumption shall be chargeable upon the quantity of such goods ascertained by weight measure or strength at the time of actual delivery thereof unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight measure or strength ascertained on landing and first examination of any of such last-mentioned goods and that ascertained at the time of actual delivery has been caused by illegal or improper means in which case the proper officer shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.

Persons entering
goods for home con-
sumption to deliver
bill of entry.

Duties to be paid on
the landing account
except in certain
cases.

Customs Regulation.

Duty on deficiencies of goods exported not to be charged unless fraudulent.

100. No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the officers of Customs shall have reasonable ground to suppose that such deficiency or any part thereof has arisen from illegal abstraction.

EXPORTATION.

Warehouse goods not to be exported in ships under forty tons.

101. No person shall export any warehoused goods or goods entitled to drawback nor enter them for exportation to any place out of the Colony in any ship of less than forty tons register except in case of goods exported by the River Murray as hereinafter mentioned.

Specification for free goods six days after clearance.

102. The exporter of goods for which no bond is required shall within six days after the final clearance outwards of the exporting ship deliver to the proper officer at the port of shipment a bill of entry containing the several particulars of such goods in the form appointed And shall if required by the Collector make and subscribe a declaration to the truth thereof And on failure to comply with any of such requirements the exporter or his agent making such bill of entry shall for every such offence forfeit a sum not exceeding five pounds.

Goods to be shipped at proper places and in legal hours.

103. No warehoused or drawback goods shall be shipped or waterborne to be shipped or otherwise delivered for exportation from any port or place in the Colony on any Sunday or holiday as defined by section seven of this Act without the permission of the Collector nor from any place not being a legal or sufferance wharf nor without the authority of the proper officer of Customs nor before due entries outwards of both ship and goods and the proper officer may open all packages and fully examine all goods shipped or brought for shipment and if any goods taken from the warehouse for removal or exportation shall be removed or shipped except in conformity with the regulations made in that behalf the same shall be forfeited.

Goods illegally removed to be forfeited.

ENTRY AND CLEARANCE.

On entry outwards of warehoused goods bond to be given.

104. Before any warehoused goods or goods entitled to any drawback of Customs on exportation shall be permitted to be exported by any ship the exporter shall deliver to the Collector a bond note or account of such goods in the form appointed containing the several particulars therein required and shall execute a bond in double the amount of the duties on such goods with such sureties or security as the Collector may require conditioned that such goods shall be duly shipped exported and landed at the place for which they are entered outwards or otherwise accounted for to the satisfaction of the Collector and such bond note or account when certified by the proper officer shall be the export entry for the goods specified therein Or the exporter subject to any regulations made in that behalf may give a general bond and security in lieu of a separate bond for each exportation And on such bond being given and on a declaration by the exporter being made before the Collector that the full duties due on importation have been paid drawback shall be allowed upon the exportation of all dutiable goods excepting sugar wine spirits beer and tobacco.

Drawbacks allowed except on certain goods.

Drawbacks allowed on excepted goods.

105. Drawback may be allowed upon the exportation of the goods excepted in the preceding section under such Regulations as may be made by the Governor in that behalf and a like bond being given for such goods as last provided in the next preceding section But it shall be further stipulated in the said bond that such goods shall not be altered or tampered with and that no admixture or substitution of any other article shall be made therewith or therein And all such bonds shall be cancelled only by the production of a certificate from the proper officer of Customs at the port to which such goods are exported that they have been duly landed at such port or on such proof as the Collector may require as a condition of drawback (in case there

Customs Regulation.

there be no Customs officer at such place) or on proof of wreck of the ship by which they were exported otherwise such bond shall remain in full force.

106. Goods may be exported by land from any bonded warehouse to any adjoining Colony under such Regulations as may be made by the Governor in that behalf and the exporter of such goods shall give his bond in double the amount of duty thereon and with such sureties or other security as the Collector shall approve that no part of such goods shall be used within the Colony and that the contents of the packages in which such goods may be contained shall be delivered in the same condition and shall not in any way be tampered with or altered and that no admixture or substitution of any other goods shall be made therein and that he will on demand pay the duty on any deficiency in weight measure or strength on any such goods which may appear between the account taken at the warehouse from which they have been exported and that taken by the Officer of Customs on their arrival in such adjoining Colony. And the exporter shall deliver to the proper officer at the port where such goods are warehoused and from which he desires to export them a request note in which such goods shall be described and the route specified as also the intended place of crossing the border which shall be a place where a Customs officer is stationed and thereupon the Collector shall issue a permit to the owner which shall accompany the said goods and be the warrant for their removal. And on such permit being returned with a certificate from the proper officer that such goods have duly crossed the border and also a certificate from the officer in the adjoining Colony that such goods have been received there and on payment of duty on any deficiency in weight quantity or strength thereof the said bond shall be cancelled but otherwise shall remain in full force.

Warehoused goods may be exported overland without payment of duties.

107. Drawback may be allowed on goods upon which duty has been paid exported by land to any adjoining Colony under such Regulations as may be made by the Governor in that behalf if such goods are in the original packages or condition in which they were imported and if the exporter of such goods shall make declaration that the full duties due on the importation thereof have been paid and shall enter into a bond to double the amount of the duties and with such sureties or other security as the Collector shall approve conditioned that no part of such goods shall be used within the Colony and that the contents of each package containing such goods shall be delivered in the same condition and shall not in any way be altered or tampered with and that no admixture or substitution of any other goods shall be made therein. And the exporter shall deliver to the proper officer at the port or place of exportation a request note in which such goods shall be truly described and the route specified by which he intends to forward them and the place at which it is intended that they shall cross the border. And thereupon the Collector shall issue a permit which shall accompany the said goods. And on such permit being returned signed by the proper officer at the border and certifying that they have not been apparently tampered with and that they have duly crossed the border and on the production of a certificate signed by an officer of Customs of the adjoining Colony duly authorized in that behalf that they have been received into such Colony and specifying the weight quantity and strength thereof the Collector shall certify the necessary debenture for drawback. Provided however that no drawback shall be allowed on any deficiency in weight quantity or strength nor on any such goods unless they shall have crossed the border at a place where a Customs officer is stationed and under the supervision of a Customs officer.

Drawback on exportation overland

Customs Regulation.

Penalty on dealing
with exported goods
in the Colony.

108. If any person shall use or in any manner deal with any goods thus entered and delivered for exportation by land or shall alter or tamper with such goods by making any admixture therein or substituting any other goods for such goods or otherwise he shall forfeit a sum not exceeding one hundred pounds or he may be prosecuted for such offence as a misdemeanour and be punished by fine and imprisonment accordingly.

Drawbacks not
allowed on goods not
worth duty.
Notice of shipment
for drawback.

109. No drawback shall be allowed upon the exportation of any goods which in their duty-paid condition shall be of less value than the amount of the drawback claimed and no drawback shall be allowed on any goods cleared for exportation unless the exporter or his agent shall have made the entry for drawback nor unless such goods shall have been delivered to the proper officer for examination previously to their being shipped or delivered for the purpose of crossing the border.

Duty on goods
destroyed on removal
may be remitted.

110. If it shall be proved to the satisfaction of the Collector that any goods duly entered for delivery from the warehouse for removal or exportation have been damaged lost or destroyed by unavoidable accident either in the delivery from the warehouse or the shipping thereof the Colonial Treasurer may abate or wholly remit the duties due thereon.

EXPORTATION OF
GOLD.

Gold boxes to be
sealed and secured.

Exportation of gold.

111. All gold intended for exportation under any Act for granting a duty upon gold shall be weighed by the proper officer of Customs and shall be placed in boxes or other secure packages and on the outside of each shall be marked the gross weight thereof and the net weight of the gold contained therein and such boxes or packages shall after examination by the proper officer of Customs be sealed and secured by him at the expense of the exporter.

Penalty for illegal
shipment of gold.

112. If any such gold shall be shipped or water-borne to be shipped for exportation before due entry of the same and payment of duty thereon such gold shall be liable to forfeiture and any person who shall ship or aid assist or be concerned in the shipment or carrying of such gold with intent to defraud the revenue shall forfeit the sum of one hundred pounds.

DEBENTURES ON
DRAWBACKS.

Debenture to be
passed.

Debentures for drawback on goods exported.

113. For the purpose of ascertaining the drawback claimed and payable upon any goods duly entered shipped and exported a debenture shall after the same shall have been duly exported be prepared by the exporter and the proper officer shall certify upon such debenture that such goods have been so exported and the drawback shall thereupon be computed and passed with all convenient despatch.

Declaration on
debenture.

114. The person entitled to the drawback on any goods duly exported (or his agent authorized by him for that purpose) shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported and have not been re-landed and are not intended to be re-landed in any part of the Colony and that such person at the time of entry and shipping was entitled to the drawback thereon and the name of the person entitled to the drawback shall be stated in the debenture which shall then be delivered to such person or his agent on his complying with the regulations made in that behalf and his receipt on the debenture countersigned by the holder of such debenture (if the same shall have been transferred in the meantime) shall be the discharge for such drawback when paid And such debenture when duly signed by the Collector or other proper officer shall on presentation at the Treasury be sufficient warrant to the Colonial Treasurer to pay the same out of the Consolidated Revenue.

Customs Regulation.

115. If any goods which have been cleared to be exported for any drawback shall not be duly exported from the Colony to places abroad and shall not have been duly re-landed or discharged as short-shipped under the care of the proper officer such goods together with the ship boat or dray which may have been used in carrying such goods shall be forfeited. And the master and any person who shall aid assist or be concerned in such carrying from the ship in which the same were shipped for exportation shall be guilty of a misdemeanor and be punished accordingly.

Penalties for illegal disposal of goods exported for drawback.

Shipment of Stores.

116. The master of every ship of the burden of forty tons register or upwards entering outwards to any place out of the Colony shall upon due application made by him receive from the proper officer an account or victualling bill (which may be endorsed upon the content) for the shipment of such stores as he shall require and as shall be allowed by the Collector for the use of such ship with reference to the number of the crew and passengers on board and the probable duration of the voyage upon which she is about to depart and no articles taken on board any ship shall be deemed to be stores except such as shall be specified in such account or victualling bill. And if any such stores shall be re-landed in the Colony without the sanction of the proper officer they shall be forfeited and the master shall be liable to a penalty not exceeding twenty pounds.

An account or victualling bill for stores.

*Clearance of ships outwards.*CLEARANCE
OUTWARDS.

117. If there be on board any ship any goods being part of the inward cargo reported for exportation in the same ship the master shall on clearing outwards such ship from any port in the Colony deliver to the proper officer a copy of the report inwards so far as it relates to such goods certified by the Collector or other proper officer and if such copy be found to correspond with the goods so remaining on board the proper officer shall sign the same to be filed with the certificates or shipping bills (if any) and the victualling bill of the ship.

Inward cargo exported to be certified.

118. Before any ship shall be cleared outwards from the Colony the master or in the case of steamships employed in the Intercolonial or South Sea Island trade the owner or agent thereof shall deliver to the Collector a content in duplicate of such ship in the form appointed and containing the several particulars therein required as far as the same can be known by him and shall make and subscribe the declaration at the foot thereof in the presence of the Collector or other officer and shall answer such questions as shall be demanded of him concerning the ship the cargo and the intended voyage.

Master to deliver content.

119. Before the clearance of such ship the master or in the case of steamships employed in the Intercolonial or South Sea Island trade the owner or agent thereof shall deliver the warrants or certificates (if any) to the proper officer who shall file them together with the content aforesaid and an account of the stores on board and shall then deliver to the master owner or agent aforesaid the duplicate content and a certificate of clearance attached and sealed thereto. And such certificate when so filled up and signed by the proper officer shall be the clearance and authority for the departure of the ship.

Certificate of clearance.

120. If any goods for the exportation of which in any ship a bond shall have been given shall not be duly shipped before her departure or shall not be duly notified to and certified by the proper officer as "short-shipped" and if such goods being warehoused goods shall not within forty-eight hours after the final clearance of the ship

Forfeiture of goods on non-shipment or illegal shipment.

be

Customs Regulation.

be re-warehoused or re-entered for exportation under bond in some other ship the person who originally entered the same for exportation shall forfeit a sum not exceeding twenty pounds and if any goods after any such shipment shall be afterwards unshipped without the sanction of the proper officer such goods shall be forfeited and the master of such ship and every person concerned in such unshipment shall forfeit a sum not exceeding one hundred pounds.

Time of exportation and departure.

121. When it shall be necessary for the purposes of this Act or of any Act relating to Customs duties to prove the time at which any goods shall be shipped on board any export ship the passing of the entry shall be deemed to be the time of exportation of such goods and the time of the last clearance of any ship shall be deemed to be her time of departure.

Prohibiting exportation of certain goods.

122. The following goods may by proclamation or order of the Governor be prohibited either to be exported or carried coastwise that is to say arms ammunition and gunpowder military and naval stores and any articles which the Governor shall judge capable of being converted into military or naval stores and if any goods so prohibited shall be exported from the Colony or carried coastwise or be waterborne to be so exported or carried coastwise they shall be forfeited.

BOARDING OF SHIPS.

Boarding ships after clearance.

Boarding ship after clearance.

123. Any officer of Customs may go on board any ship after clearance outwards within the limits of any port in the Colony or within four leagues of the coast thereof or on board any coaster at any period of her voyage and may demand the clearance or transire and if the master shall refuse to produce the same or if there be any goods on board in respect of which certificates are required not contained therein or any stores not included in the account thereof such goods or stores shall be forfeited and the master shall forfeit a sum not exceeding twenty pounds.

Penalty for breaking seals put upon stores.

124. If any officer of Customs shall place any lock mark or seal upon any goods taken from the warehouse without payment of duty as stores on board any ship departing from any port and such lock mark or seal be wilfully opened altered or broken or if any stores be secretly conveyed away before the departure of such ship or vessel the master shall forfeit a sum not exceeding twenty pounds.

Penalties for ship not bringing-to at proper stations or carrying away officers.

125. If any ship departing from any port in the Colony shall not bring-to at such stations as shall be appointed by the Collector for the landing of officers from ships or for further examination previous to such departure the master of such ship shall forfeit the sum of twenty pounds and if any ship shall depart from any port with any officer of Customs on board against his consent the master shall forfeit one hundred pounds.

COASTING TRADE.

The Coast Trade.

Master of coasters to keep cargo-book.

126. The master of every coaster shall keep a cargo-book stating the name of the ship the owner the master the port to which she belongs the port of loading and that to which she is bound on each voyage and a general statement of the nature of the cargo and shall specify therein the particulars of any bonded goods accompanied by a permit and the respective times of departure from every port of loading and of arrival at every port of discharge And such master shall on demand produce such book for the inspection of any officer of Customs who shall be at liberty to make any note or remark therein And if any package entered in the cargo-book as containing dutiable goods shall be found not to contain such goods such package with its contents shall be forfeited or if any

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any package shall be found to contain dutiable goods not entered in such book such goods shall be forfeited And if such master shall fail to keep such cargo-book correctly or to produce the same when demanded he shall forfeit a sum not exceeding twenty pounds.

127. Before any coaster except as hereinafter provided shall depart from the port of loading the master shall produce the cargo-book to the Collector who shall sign the same and thereupon such cargo-book shall be the clearance of the ship for the voyage and the transire for the goods specified therein and if the master shall fail to deliver such cargo-book he shall forfeit a sum not exceeding twenty pounds.

Cargo-book duly signed to be the transire for coaster

128. Within twenty-four hours after the arrival of any coaster except as hereinafter provided at the port of discharge and before any goods be unladen the cargo-book shall be delivered to the Collector or proper officer who shall note thereon the date of delivery and if any goods shall be unladen contrary hereto the master shall forfeit a sum not exceeding twenty pounds.

Cargo-book to be produced at port of discharge.

129. The master or owner of any coaster shall on giving bond in such sum and with such sureties or security as the Collector may require be entitled to receive a general transire which shall empower such coaster to make coasting voyages for three months without requiring a clearance each voyage Provided that if any bonded goods accompanied by permit are carried under such general transire the master shall enter the particulars thereof in his cargo book and deliver such goods only to the proper officer at the port of discharge or he shall forfeit a sum not exceeding fifty pounds.

General transires may be permitted.

130. On obtaining such general transire the master shall satisfy the Collector that all lights harbour or tonnage dues for which such ship may be liable have been duly paid And if such transire shall expire while a coaster is at sea the master shall either obtain a renewal of such transire at the first port at which he shall arrive or obtain a clearance therefrom in the same manner as if no such transire had been held by him And if the master shall in the opinion of the Collector have disobeyed any of the provisions or the rules or regulations contained in or made under the authority of this Act the Collector shall have authority to cancel such general transire and may refuse to grant to such master any renewal thereof.

On obtaining transires all dues to be satisfied.
On expiration at sea to be renewed.

If master breaks any regulations &c.

Collector may cancel general transire.

Regulations.

131. The Governor shall at all times have and may exercise the following powers—

Governor may make Regulations.

- (1.) He may at any time make such Regulations as may be necessary for the due execution of this Act and not being inconsistent therewith and for the more effectual management of the Department of Customs and the control of all officers employed therein and for making inquiries upon oath or otherwise into the conduct of any officer

He may prescribe the conditions and under what circumstances drawbacks may be allowed on the exportation of sugar wine spirits beer and tobacco

He may prescribe the conditions and under what circumstances goods may be exported by land from any bonded warehouse to any adjoining Colony

- (2.) He may make Regulations for carrying into effect any Convention entered into between this Colony and any of the adjoining Colonies under the "Border Duties Convention Act of 1876"

And all such Proclamations or Regulations shall be forthwith published in the *Gazette* and copies of the same shall within fourteen days after

Customs Regulation.

Regulations to have the force of law and *Gazette* to be evidence.

after such publication be laid before both Houses of Parliament if then in session otherwise within fourteen days after the next meeting of Parliament And all Proclamations or Regulations when so made and published but not before shall have the same force and effect until repealed or altered as if each respectively had formed a part of this Act and the production of the *Gazette* containing them shall be sufficient evidence upon any trial or proceeding in any Court of every such Proclamation or Regulation having been duly made and promulgated.

Miscellaneous Provisions.

Colonial Treasurer may make Regulations.

132. The Colonial Treasurer may make Regulations assigning to all officers of Customs their duties and their hours of attendance on duty And fixing the remuneration to be paid to any officer for the performance of duties on public holidays or when employed under special circumstances And appointing the hours within which ships may discharge or load their cargoes And prescribing the forms whether in duplicate or otherwise of all entries reports bonds or other documents requisite under the provisions of this Act Provided that until any new form of entry or other document be prescribed the existing forms shall as far as applicable be used and be valid under this Act And provided further that all such Regulations when made shall be published in the *Gazette* and also be exhibited on a board in the long-room or other office open to the public in the Custom House.

The Governor may direct duties to be levied on substituted articles.

133. Whenever any article of merchandise then unknown to the Collector is imported which in the opinion of the Collector or of the Commissioners is apparently a substitute for any known dutiable article or is apparently designed to evade duty but possesses properties in the whole or in part which can be used or were intended to be applied for a similar purpose as such dutiable article it shall be lawful for the Governor to direct that a duty be levied on such article at a rate to be fixed in proportion to the degree in which such unknown article approximates in its qualities or uses to such dutiable article and such rate thus fixed shall be published in a Treasury order in the *Gazette* and one other newspaper published in Sydney and exhibited in the long room or other public place in the Custom House And a copy of all such Treasury orders shall without unnecessary delay be laid before both Houses of Parliament.

Goods and articles not to be forfeited without sanction.

134. Whenever under any of the provisions of this Act either goods ships or boats are declared to be forfeited or liable to forfeiture the sanction and approval of the Colonial Treasurer shall be obtained before any such forfeiture shall be enforced And if the same shall at any time have been enforced it shall nevertheless be lawful for the Governor to remit such forfeiture and to substitute a specified fine less than the value of the thing forfeited in lieu thereof if in his opinion the circumstances of the case warrant such leniency.

Meaning of the word "importer" in any Act relating to the Customs.

135. The word "importer" in this or any Act relating to the Customs is hereby declared to apply to and include the owner consignee or other person then possessed of or beneficially interested in any goods imported into the Colony from the time of importation until duly discharged by the Customs.

Sale of things condemned to forfeiture.

136. All ships boats and drays and all goods whatsoever which shall have been seized and condemned to forfeiture for the breach of this Act or of any law relating to the Customs shall be disposed of as soon as conveniently may be after the condemnation thereof in such manner as the Colonial Treasurer may direct.

Penalty on importers not complying with this Act.

137. If any importer required by this Act to make entry of any goods shall make a false entry thereof or shall wilfully neglect or refuse to comply with any of the provisions of this Act applicable to such

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such entry he shall forfeit a sum not exceeding twenty pounds and such goods shall be liable to forfeiture Provided that if any such importer shall be charged as a consignee of such goods he shall not be liable to any penalty under this section if he shall prove by his own declaration or otherwise that the goods were consigned to him without his consent.

138. Whenever by any Act now or hereafter to be passed duties of Customs are or shall be imposed on the importation of goods such imposition of duties shall be held to apply to such importations by land as well as by sea And the provisions of this and any other Act now or hereafter passed for the regulation of Customs shall be held to apply to goods so imported.

Customs duties and regulations to apply to importations by land as well as by sea.

Bonds and other securities.

139. All bonds and other securities entered into by any person whether under twenty-one years of age or not for the performance of any condition order or matter relative to the Customs shall be valid in law and upon breach of any of the conditions thereof may be sued and proceeded upon in the same manner as any bond expressly directed or given by or under the provisions of this or any Act relating to the Customs and all such bonds shall be taken to or for the use of Her Majesty and all such bonds may after the expiration of three years from the date thereof or on the performance of the condition thereof be cancelled by order of the Collector.

BONDS AND OTHER SECURITIES.

All bonds entered into valid.

False declarations answers and documents.

140. If any person shall make or subscribe any false declaration or make or sign any declaration certificate or other instrument authorized by this Act to be verified by signature only the same being false in any particular Or if any person shall make or sign any declaration made respecting any matter for the consideration of the Collector the same being untrue in any particular Or if any person required by this Act to answer questions put to him by any officer of Customs shall not truly answer such questions such person shall for every such offence forfeit a sum not exceeding one hundred pounds and if any person shall fraudulently counterfeit falsify alter or wilfully use when so counterfeited falsified or altered any document or writing required by this Act or by the Collector to be used in the transaction of any business or matter relating to the Customs after the same has been officially issued Or shall counterfeit the seal signature initials or other mark used by any officer of Customs for the verification of any such document or writing or for the security of goods or any other purpose in the conduct of business relating to the Customs or under the control or management of the Collector or any officer of Customs every such person shall for every such offence forfeit the sum of one hundred pounds.

FALSE DECLARATION.

Penalties on making false declarations.

Signing false document.

Untruly answering questions.

Counterfeiting and using false official documents.

*Restrictions &c. on small vessels for the prevention of smuggling.***SMUGGLING.**

141. Every ship or boat which shall be used or employed in any manner contrary to the regulations prescribed by the Colonial Treasurer shall be liable to forfeiture unless the same shall have been specially licensed to be so used or employed as next hereinafter provided.

Vessels and boats to be licensed.

142. The Collector may grant licenses in respect of any unregistered ships or boats subject to such regulations as may be made with the approval of the Colonial Treasurer And the owner of such

Colonial Treasurer may grant special licenses on terms.

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vessels or boats shall execute a bond for such amount and with such sureties or security as the Collector may approve for the observance of such regulations. And any ship or boat found employed in navigation without such license shall be forfeited and the master or owner shall forfeit a sum not exceeding ten pounds.

Revocation of license.

143. The license of every ship trading on the coast shall be produced by the holder to the Collector once in every year and whenever demanded by any Customs officer and the Colonial Treasurer may at any time revoke the same whenever any gross misconduct shall be proved against the holder of such license or on the master or owner being found guilty of any wilful breach of the regulations.

Vessels removing uncustomed or prohibited goods forfeited.

144. If any ship or boat shall be used in the importation landing removal carriage or conveyance of any uncustomed or prohibited goods the same shall be forfeited and the owner and master thereof shall each forfeit a sum equal to the value of such vessel or boat not in any case exceeding five hundred pounds.

Ships boats to have thereon the name of the ship port and master.

145. The owner or master of every ship belonging wholly or in part to any of Her Majesty's subjects shall cause to be painted upon the outside of the stern of every boat belonging to such ship her name and the port or place to which she belongs and the master's name withinside in letters not less than two inches in length on pain of the forfeiture of every boat not so marked wherever the same shall be found.

Boats not belonging to ships to have thereon name of owner and port.

146. The owner of every boat not belonging to any ship and employed in the conveyance of goods or baggage shall cause to be painted upon the stern of such boat in letters of two inches in length the name of the owner of the boat and the port or place to which she belongs and every such boat wherever found not so marked shall be forfeited if the owner be unknown or if known he shall forfeit a sum not exceeding ten pounds.

Any ship or boat arriving within any port having prohibited goods on board forfeited.

147. If any ship or boat shall be found or discovered to have been within any port bay harbour or river of the Colony having then or recently on board or in any manner attached thereto any spirits opium tobacco snuff or cigars contrary to the provisions of section thirty-one such ship or boat and such spirits opium tobacco snuff or cigars shall be forfeited but if it shall be proved to the satisfaction of the Collector that any such articles were on board without the knowledge of the owner or master of such ship or boat and without any want of reasonable care on the part of either the Collector shall deliver up the said ship or boat.

Ships in port with a cargo and afterwards found in ballast and cargo unaccounted for may be forfeited.

148. If any ship or boat whatever shall be found within the limits of any port of the Colony with a cargo on board and such ship or boat shall afterwards be found light or in ballast and the master is unable to give a due account of the port or place within the Colony where such ship or boat shall have legally discharged her cargo such ship or boat shall be forfeited.

Ships of Her Majesty's subjects having on board subjects of Her Majesty throwing overboard goods may be forfeited.

149. If any ship or boat belonging wholly or in part to Her Majesty's subjects or having one-half of the persons on board subjects of Her Majesty shall not bring-to upon signal made by any ship or boat in Her Majesty's service or in the service of the Government by hoisting the proper pendant and ensign whereupon chase shall be given and any person on board the ship or boat so chased shall during the chase or before or after such ship or boat shall bring-to throw overboard any part of her lading or shall stave or destroy any part thereof to prevent seizure such ship or boat shall be forfeited and all persons escaping from any such ship or boat during chase shall be deemed subjects of Her Majesty unless the contrary be proved.

British ships having places for concealing or devices for running goods and foreign ships having goods secreted forfeited.

150. All ships and boats belonging wholly or in part to Her Majesty's subjects having false bulkheads false bows double sides or bottoms or any secret or disguised place whatsoever adapted for the purpose

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purpose of concealing goods constructed in such ships or boats or having any hole tube pipe or device in or about such ships or boats adapted for the purpose of running goods and all foreign ships or boats coming into any port having on board any goods liable to the payment of duties or prohibited to be imported concealed in any secret or disguised place whatsoever constructed in such ships or boats shall be forfeited.

151. If any goods liable to the payment of duties shall be unshipped from any ship or boat (Customs or other duties not being first paid or secured) or if any prohibited goods shall be imported or if any goods having been warehoused or otherwise secured either for home use or exportation shall be clandestinely or illegally removed from or out of any warehouse or place of security or if any goods which are prohibited to be exported shall be put on board any ship or boat or be brought to any wharf or other place in order to be put on board any ship or boat for the purpose of being exported or if any goods which are prohibited to be exported shall be found in any package produced to any officer of Customs as containing goods not so prohibited or if any goods subject to any duty or restriction in respect of importation or which are prohibited to be imported shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat within such limits then and in every of the foregoing cases all such goods together with any goods which shall be found packed with or used in concealing them shall be forfeited.

Goods shipped or unshipped without payment of duty and prohibited goods forfeited.

Or illegally removed from warehouse.

Or if prohibited are water-borne.

Or concealed on board.

Forfeited.

152. All goods the importation of which is in any way restricted which are of a description admissible to duty and which shall be found or seized under any law relating to the Customs shall for the purpose of proceeding for the forfeiture of them or for any penalty incurred in respect of them be deemed and may be described in any legal proceedings and on the trial or hearing thereof as goods liable to and unshipped without payment of duties unless the contrary be proved.

Restricted goods to be deemed run.

153. If any ship or boat liable to seizure or examination under this or any Act for the prevention of smuggling shall not bring-to when required so to do the master of such ship or boat shall forfeit a sum of twenty pounds and on the same being chased by any vessel or boat in Her Majesty's Navy having the proper pendant and ensign of Her Majesty's ships hoisted or by any vessel or boat duly employed for the prevention of smuggling having a distinguishing pendant and ensign hoisted it shall be lawful for the captain master or other person having the charge or command of such vessel or boat in Her Majesty's Navy or employed as aforesaid (first causing a gun to be fired as a signal) to fire at or into such ship or boat and the officer commanding or other person acting in his aid or by his direction shall be and is hereby indemnified and discharged from any indictment information penalty action or other proceedings for so doing.

Ships to bring-to under a penalty of twenty pounds.

And not bringing-to may be fired into.

154. Any officer of Customs or other person duly employed for the prevention of smuggling may go on board any ship or boat which shall be within the limits of any port of the Colony and rummage and search any part of such ship or boat for prohibited or dutiable goods and remain on board such ship or boat so long as she shall continue within the limits of such port.

Ships may be searched within the limits of ports.

155. Any officer of Customs or other person acting in his aid or duly employed for the prevention of smuggling may upon reasonable suspicion stop and examine any dray or other vehicle or means of conveyance for the purpose of ascertaining whether any smuggled goods are contained therein and if no such goods shall be found the officer or other person having had probable cause to suspect that smuggled

Officers of Customs may stop drays and search for goods.

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smuggled goods were contained therein shall not on account or by reason of such stoppage and search be liable to any action at law and any person driving or conducting such dray vehicle or other conveyance who shall refuse to stop or allow any such examination when required so to do in the Queen's name shall forfeit a sum not less than twenty nor more than one hundred pounds.

Officers authorized by writ of assistance or search warrant may enter and search houses for uncustomed or prohibited goods.

156. Any officer or person acting under the direction of the Collector having a writ of assistance issued from the Supreme Court or a search warrant under the hand of a Justice of the Peace as hereinafter provided may in the day time enter into and search any house shop cellar warehouse room or other place and in case of resistance break open doors chests trunks and other packages and seize and bring away any uncustomed or prohibited goods and put and secure the same in a Queen's warehouse and such officer may if he see fit avail himself of the service of any police officer or constable to aid and assist in the execution of such warrant and any police officer or constable is hereby required when so called upon to aid and assist accordingly.

Duration of writs of assistance.

157. All writs of assistance so issued shall continue in force during the reign for which they were granted and for six months afterwards.

Search warrant may be issued by Justice.

158. Any such search warrant may be issued by any Justice of the Peace upon information on oath preferred to him by any officer of Customs that he hath good reason to believe that any such goods are concealed in any such house shop cellar warehouse room or other place.

Ships and carts removing run goods forfeited.

159. All ships boats drays or other means of conveyance together with all horses or other animals and things used contrary to the provisions of this Act in the removal of any goods liable to forfeiture under this or any other Act relating to the Customs shall be forfeited.

Ships goods and persons may be detained.

160. All ships boats drays animals and things so used and all goods whatsoever liable to forfeiture and all persons liable to be detained for any offence under this or any other Act relating to the Customs may be seized or detained in any place either upon land or water by any officer of Her Majesty's Army Navy or Marines on full pay or by any officer of Customs or by any police officer or constable or any person duly employed for the prevention of smuggling and all ships boats goods drays animals and things so seized shall forthwith be delivered into the care of the proper officer of Customs appointed to receive the same at the nearest Custom House And the forfeiture of any ship boat or dray animal or other things shall be deemed to include the tackle apparel and furniture thereof and the forfeiture of any goods shall be deemed to include the packages in which the same are found and all the contents thereof.

Forfeiture of ships &c. to include the tackle and draught animals &c.

Officers seizing goods to carry them to the Customs.

161. If any goods liable to forfeiture under this or any other Act relating to the Customs shall be seized or taken by any police officer or other person duly authorized such goods shall without delay be carried to the nearest Customs warehouse and there delivered to the proper officer to be dealt with according to law.

Goods stopped by police officers may be retained until trial of

persons charged with stealing.

162. If any goods liable to forfeiture shall be stopped or taken by any police officer on suspicion that the same have been feloniously stolen he may carry the same to the police office or court house to which the person charged with or suspected of having stolen the same is taken there to remain until produced at the trial of the person so charged or suspected and the officer shall forthwith give notice in writing to the Collector of his having so detained the said goods with the particulars of the same but immediately after such stoppage if the offender be not detained or if detained immediately after his trial such officer shall convey to and deposit the said goods in the nearest Customs warehouse to be proceeded against according to law and if any

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any police officer so detaining any such goods shall neglect to convey the same to such warehouse or to give such notice he shall forfeit a sum not exceeding ten pounds.

163. Whenever any seizure shall be made as being liable to forfeiture under this or any Act relating to the Customs the person making such seizure shall forthwith give notice in writing of such seizure and of the grounds thereof to the master or owner of the seized ship boat or goods if known (unless such master or owner be present at the seizure) either by delivering such notice to him personally or by letter addressed to him and transmitted by post or delivered at his last place of abode or business if known and all seizures shall be held to be condemned and may be sold or otherwise disposed of as the Colonial Treasurer may direct unless the person from whom such seizure shall have been made or the master or owner thereof or some person authorized by him shall within one month from the day of seizure give notice in writing to the person seizing the same or to the Collector at the nearest port that he claims or intends to claim the things so seized and as soon as the party so claiming shall have entered into the security required by law for prosecuting such claim the ship boat or goods seized shall if required be delivered up to the claimant on his entering into a bond in double the value thereof with two or more sufficient sureties to be approved of by the Collector or other principal officer of Customs at the port where or nearest to where the seizure was made with a condition that in the event of the said ship boat or goods being condemned the single penalty of the bond shall be forthwith paid to the aforesaid Collector or other principal officer. But if any such are of a perishable nature or consist of animals the same may be sold by order of the Colonial Treasurer and the proceeds held by him to abide the result of any legal claim.

Notice to be given to owner of ships or goods seized and seizures to be claimed within one month.

164. Any officer of Customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port or who shall have landed from any ship or boat or any person who shall be about to cross the frontier of the Colony provided such officer or person employed as aforesaid shall have good reason to suspect that such person is carrying or has any uncustomed or prohibited goods secreted about him and if any person shall rescue destroy or attempt to destroy any goods to prevent seizure or shall obstruct any such officer or other person so employed as aforesaid in going remaining or returning from on board or in searching such ship or boat or person or otherwise in the execution of his duty every such person shall forfeit a sum not exceeding one hundred pounds.

Persons may be searched if reason to suspect smuggled goods are concealed upon them.

165. Every person who shall import or bring or be concerned in importing or bringing into the Colony any prohibited goods or any goods the exportation of which is restricted contrary to such prohibition or restriction and whether the same be unshipped or not or shall unship or assist or be otherwise concerned in the unshipping of any goods which are prohibited or of any goods which are restricted and imported contrary to such restriction or of any dutiable goods the duties for which have not been paid or secured or who shall knowingly harbour keep or conceal or knowingly permit or suffer or cause or procure to be harboured kept or concealed any prohibited restricted or uncustomed goods or any goods which shall have been illegally removed without payment of duty from any warehouse or place whatsoever or shall knowingly acquire possession of any such goods or shall be in any way knowingly concerned in the illegal removal of any goods from any such warehouse or place of security in which they shall have been deposited or shall be in any way knowingly concerned in conveying removing depositing concealing or in any manner dealing with any

Persons importing or exporting prohibited or restricted goods and persons shipping unshipping harbouring or having custody of such goods to forfeit the value of £100.

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any such goods with intent to defraud Her Majesty of any duties due thereon or to evade any prohibition or restriction applicable to such goods or who shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs or of the laws and restrictions of the Customs relating to the importation unshipping landing and delivery of goods or otherwise contrary to this or any other Act shall for each such offence forfeit either treble the value of the goods or of one hundred pounds at the election of the Collector.

If goods removed prior to examination penalty upon parties concerned.

166. Every person who shall remove any goods imported into the Colony from any ship wharf or other place previous to the examination thereof by the proper officer without authority or who shall remove from any wharf or other place any goods entered to be warehoused after the landing thereof so that no sufficient account is taken thereof by the proper officer or so that the same are not duly warehoused or shall be otherwise knowingly concerned in such removal or withdrawal shall for every such offence forfeit treble the value of the goods.

Penalty for shipping unshipping or concealing dutiable goods.

167. Every person who shall ship or unship or be knowingly concerned in the shipping or unshipping of any goods liable to forfeiture under this or any other Act relating to the Customs or who shall knowingly carry or conceal or be concerned in the carrying or concealing of any such goods shall for every such offence forfeit treble the value of the goods.

Persons may be detained at any time after offence.

168. If any person liable to be detained under this or any other Act relating to the Customs shall not be detained at the time of committing the offence for which he is so liable or shall after detention make his escape such person may at any time within three years afterwards be detained to be dealt with as if detained at the time of committing such offence.

Persons resisting officers or rescuing or destroying goods to prevent seizure liable to a penalty of one hundred pounds.

169. Every person who shall assault or obstruct or by threats or otherwise endeavour to intimidate any officer of the army navy or marines on full pay or any officer of Customs or any person acting in his or their aid or assistance or duly employed for the prevention of smuggling in the execution of his or their duty under this or any other Act relating to the Customs or in the due seizing of any goods liable to forfeiture by this or any other Act relating to the Customs or rescue or cause to be rescued any goods which have been seized or shall rescue any person apprehended for any offence punishable by fine or imprisonment under any such Act or prevent or attempt to prevent his apprehension or shall attempt or endeavour to do so or before or at or after any seizure stave break or otherwise destroy or attempt to break or destroy any goods to prevent the seizure thereof or the securing of the same shall for every such offence forfeit a sum not exceeding one hundred pounds nor less than ten pounds.

Persons assaulting officers by force or violence may be imprisoned.

170. If any person shall by force or violence assault resist oppose molest hinder or obstruct any officer of the army navy or marines on full pay or any officer of Customs or other person acting in his or their aid or assistance or duly employed for the prevention of smuggling in due execution of his or their duty under this or any other Act relating to the Customs such person being convicted thereof shall be liable at the discretion of the Court to be sentenced to hard labor on the roads or other public works of the Colony for any period not exceeding five years or to be imprisoned with or without hard labour for any period not exceeding three years.

Persons offering goods for sale under pretence of being run.

171. If any person shall offer for sale any goods under pretence that the same are prohibited or have been unshipped and landed or run on shore without payment of duties all such goods although not dutiable or prohibited shall be forfeited and every person so selling or offering such goods for sale shall forfeit treble the value thereof.

Compensation

*Customs Regulation.**Compensation and rewards.*

172. The proceeds of all forfeitures made and enforced under this Act shall be carried to the credit of the Consolidated Revenue Fund and the Governor on the recommendation of the Colonial Treasurer shall direct the payment of rewards for all seizures made under the authority of this Act to such persons by whose means whether directly or indirectly such seizures were made and in such proportions as he shall think fit And notwithstanding any provision contained in any section of this Act for any specific penalty or forfeiture being adjudged or seizure authorized no persons directly or indirectly concerned therein shall be entitled at law to claim the same or any portion thereof.

Rewards to be regulated by Governor.

173. In all cases where any penalty the amount of which is to be determined by the value of any goods is directed to be sued for under this or any other Act relating to the Customs such value shall as regards proceedings in any Court or before Justices be estimated and taken according to the rate and price for which goods of the like kind and quality upon which the duties of importation shall have been paid were sold about the time of the commission of the offence.

How value is to be ascertained.

Procedure for penalties and forfeitures.

LEGAL PROCEEDINGS
GENERALLY.

174. All duties penalties and forfeitures incurred under or imposed by this or any Act relating to the Customs and the liability to forfeiture of any goods seized under the authority thereof may be sued for prosecuted determined and recovered by action of debt information or other appropriate proceeding in the name of the Attorney General in the Supreme Court or in the Court of Vice-Admiralty or where the penalty or forfeiture or the amount involved does not exceed one hundred pounds by information in the name of some officer of Customs before two or more Justices in Petty Sessions who shall hear and determine the matter of such information in a summary way but nothing in this section contained shall affect or abridge the powers and authorities hereinbefore vested in the Commissioners of Customs.

Penalties and forfeitures how sued for.

175. If any suit or prosecution for any penalty or forfeiture shall have been commenced in the Supreme Court the Attorney General at his discretion may on the defendant's request in writing to him order such suit or prosecution to be brought by information before any Justices whereupon such suit or prosecution in the Supreme Court shall cease and on the production of such order of the Attorney General any Justices shall receive such information and in due course proceed to hear and determine the same.

Justices jurisdiction by consent.

176. When by this or any other Act relating to the Customs a penalty is jointly and severally incurred by any number of persons they may be proceeded against jointly by one information or severally by separate informations as the Attorney General may deem expedient and in case of a proceeding against such several persons by joint information for recovery of the penalty so severally incurred by each the same shall be recoverable against each notwithstanding that any may have allowed judgment to go by confession or default or that the penalty adjudged to be paid by any one of the defendants may be for a different amount from that of the penalty in which any or other of the defendants may be convicted or that any of them so jointly prosecuted may be acquitted And no judgment on any such information shall be reversed or avoided by reason of any of the premises but every such judgment shall be valid and effectual against any or all of the defendants so jointly proceeded against and for the full amount of the penalty in which every such person shall have been respectively convicted.

Penalties joint and several may be sued for by joint and several informations.

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Persons previously
convicted may on
verdict be
imprisoned.

177. When any verdict shall pass or conviction be had against any person for any offence for which any pecuniary penalty shall have been imposed by this or any other Act relating to the Customs and it shall appear that such person had been previously convicted of any similar offence the presiding Judge or Justices may order that the defendant shall in lieu of payment of any penalty be imprisoned with or without hard labour for a period not less than six nor more than twelve months.

PROCEEDINGS BEFORE
JUSTICES.

Proceedings before Justices for recovery of penalties and forfeitures.

Form of informa-
tions and convictions
as in Third Schedule.

178. All informations exhibited before any Justice for any offence committed against or forfeiture incurred under this or any other Act relating to the Customs and all summonses convictions and condemnations for such offences and forfeitures and all warrants of any Justices founded upon such convictions may be in such forms respectively as the Commissioners of Customs shall with the approval of the Colonial Treasurer from time to time frame in that behalf but until such forms shall be so framed and approved all such proceedings may be in the form or to the effect in the Third Schedule to this Act and the form of information given in the said Schedule and the counts therein or in any such approved forms contained with reference to any offences created by or punishable under the several sections of this Act to which the same or any of them relate shall be applicable to and sufficient for all purposes in the prosecution of such offences and forfeitures and two or more offences or forfeitures may be included in the same information and every such information and every conviction or warrant of commitment or condemnation for such offence or forfeiture shall be deemed valid and sufficient in which the offence or forfeiture is set forth to the effect of any such form and of the words of the section of this or any other Act by which the penalty or forfeiture for such offence has been imposed and no conviction warrant of commitment or condemnation shall be held void by reason of any defect therein and no person shall be entitled to be discharged out of custody on account of such defect provided it be alleged in such warrant that he has been convicted of such offence and that it shall appear to the Court or Judge before whom such warrant is returned that such conviction proceeded upon good and valid grounds and every such warrant may be executed by any officer of Customs or police constable And no objection shall be taken or allowed to any information or summons for any alleged defect therein in substance or form or for any variance between such information or summons and the evidence adduced at the hearing in support thereof.

Justices may summon
offender.

179. Upon the exhibiting of any information before any Justice for any offence against this or any other Act relating to the Customs for which offence the party charged is not liable to be detained or by which information any penalty or forfeiture shall be sought to be recovered or any punishment of hard labour sought to be inflicted within three years next after the commission of the offence such Justice or any other Justice may from time to time and at any time afterwards issue his summons directed to such party stating shortly the matter of such information and requiring him personally to appear at a certain time and place before two or more Justices to answer the said information and to be further dealt with according to law And every such summons and every subpoena to a witness in the case may be served by any officer of Customs or police constable or by any person employed for that purpose upon the party to whom it is so directed either personally or by leaving the same at his last known place of abode or business or on board any ship to which he may belong or have lately belonged.

Summons or subpoena
may be served per-
sonally &c.

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180. When any information shall have been exhibited before any Justice for the forfeiture of any goods whatsoever seized under this or any Act relating to the Customs such Justice is hereby required to summon the owner of such goods or the person from whom they were seized to appear before two or more Justices and upon his appearance or default to appear (as the case may be) such Justices may proceed to the examination of the matter and on proof that the goods are liable to forfeiture under this or any other Act relating to the Customs may condemn the said goods accordingly.

Justices may condemn goods liable to forfeiture.

181. Where any offence shall be committed in any place upon the water where the officers have any doubt whether such place is within the boundaries or limits of any port bay or harbour in the Colony such offence shall for the purpose of this or any other Act relating to the Customs be deemed and taken to have been committed on the high seas. And for the purpose of giving jurisdiction under the said Acts every offence shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which the same actually was committed or arose or in any place on land where the offender or person complained against may be found or be brought.

Offences on the waters and jurisdiction.

182. If any penalty or forfeiture incurred for any offence under this or any other Act relating to the Customs be not paid on conviction the convicting Justices may by warrant under their hands and seals commit the offender to gaol there to remain for a period not exceeding twelve months unless the penalty shall be sooner paid and where the offender is convicted of any offence for which the punishment of hard labor is inflicted such Justices shall commit the offender to gaol there to be kept to hard labor for such time as may be authorized by this or any other Act relating to the Customs.

Persons not detained may be committed in default of payment of penalty until paid or to hard labour.

183. All proceedings before Justices against any person for non-compliance with or any breach of this Act or any regulations made under its authority may be laid and taken by the Collector or other officer of Customs appointed by the Governor in that behalf.

All legal proceedings before Justices may be taken in the name of the Collector of Customs.

184. Any person feeling himself aggrieved by any conviction or penalty or forfeiture imposed by Justices under the authority of this Act may appeal against the same to the next Court of Quarter Sessions holden in the district where the subject matter thereof arose unless such Quarter Sessions shall be held within fourteen days from the date of such conviction or judgment and in that case to the Court of Quarter Sessions then next following. And such Court shall have power to hear and determine the matter in a summary way and shall have and exercise all other powers vested in them by the third section of the Act fifth William the Fourth number twenty-two and the decision of such Court shall be final and conclusive in respect to the subject matter of such appeal. Provided always that the person so appealing shall have given written notice seven days at the least before the hearing of such appeal of his intention to appeal and stating the grounds thereof to any one of the convicting Justices and to the Collector or officer of Customs who prosecuted the matter before the convicting Justices. And provided also that such person in case a penalty or forfeiture shall have been adjudged against him shall pay into the hands of the convicting Justices the full amount or value thereof (as the case may be) together with the costs awarded within one week next after conviction and shall within the same period enter into a bond with two sureties approved by such Justices conditioned to prosecute such appeal with effect and to abide the event of such appeal and to pay the full amount of all such costs as may on such appeal be awarded against him.

Appeal allowed to Quarter Sessions by Justices.

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Notice of action.

185. No action shall be commenced against any officer of the army navy or marines on full pay or of the Customs or against any person acting under the direction of the Commissioners or the Collector for anything done in the execution of or by reason of his office until one month next after notice in writing shall have been delivered to him or left at his usual place of abode by the plaintiff his attorney or agent in which notice shall be clearly stated the cause of action and the Court in which the same is intended to be brought the name and place of abode of the plaintiff and the name and place of business of such attorney or agent and if any action shall be commenced against any such officer or person and no such notice shall have been given such officer or person may call upon the plaintiff to establish to the satisfaction of the Court or a Judge on affidavit that such action is brought for some act matter or thing not done in the execution of or by reason of his office and if the plaintiff shall fail so to satisfy the Court or Judge such action shall be stayed Provided always that if the plaintiff shall so satisfy the Court or Judge he shall not be allowed on the trial of such action to give evidence of any cause of action other than such as shall have been disclosed in such affidavit.

Evidence limited to subject in notice.

186. Upon the trial of any action brought in pursuance of such notice the plaintiff shall not be entitled to a verdict without proving on the trial that such notice had been duly served and in default of such proof the defendant in such action shall receive a verdict nor shall any such plaintiff be at liberty to produce any evidence of any cause of action except such as has been distinctly stated in such notice.

Tender of amends.

187. It shall be lawful for any officer or person to whom such notice shall be given at any time within one month after service of such notice as aforesaid to tender amends to the plaintiff his attorney or agent and in case such amends be not accepted to plead such tender in bar of the action together with the plea of "not guilty" and other pleas with leave of the Court where such leave is or shall be by law required or necessary and if upon the trial of such action the jury shall find the amends so tendered sufficient they shall give a verdict for the defendant.

Limitation of actions and general issue.

188. Every such action against any such officer or person as aforesaid shall be commenced within two months after the cause of action shall have arisen and if such action be brought in respect of any seizure made by such officer or person such cause of action shall not be deemed to have arisen until the day after the trial of the information with respect to such seizure and the venue in such action shall be local and the defendant may plead the general issue and give the special matter in evidence on the trial thereof.

Proceedings not to be quashed or set aside for want of form.

189. No order nor any other proceeding matter or thing done or transacted in relation to the execution of this Act shall be vacated quashed or set aside for want of form nor be removable by *certiorari* or otherwise into the Supreme Court.

General orders to be printed.

190. The Collector shall as soon as conveniently may be after the commencement of each year cause to be published in the *Gazette* all regulations orders or rules made either by the Governor or the Colonial Treasurer or by the Collector during the preceding year in anywise relating to the Customs.

Laws to apply to River Murray.

191. This and every other Act now or hereafter in force relating to the duties of Customs and regulation of the Customs shall extend and apply to the River Murray and all vessels navigating the same as fully and effectually as if such river were part of the high seas within one league of the coast of New South Wales and all vessels navigating the said river shall be deemed to be vessels trading with the said Colony or on the coast thereof.

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192. If in any prosecution in respect of any goods seized for non-payment of duties or any other cause of forfeiture or for the recovering any penalty under this or any other Act relating to the Customs any dispute shall arise whether the duties of Customs have been paid in respect of such goods or the same have been lawfully imported or unshipped or lawfully shipped or water-borne to be shipped or concerning the place from whence such goods were brought then and in every such case the proof thereof shall be on the defendant in such prosecution and the defendant shall be competent and compellable to give evidence.

Defendant's proofs in smuggling cases.

193. The averment that the Collector has directed or elected that any information or proceedings under this or any other Act relating to the Customs shall be instituted or that any ship or boat is foreign or belonging wholly or in part to Her Majesty's subjects or that any person detained or found on board any ship vessel or boat liable to seizure is or is not a subject of Her Majesty or that any goods thrown overboard staved or destroyed were so dealt with to avoid seizure or that any person was employed for the prevention of smuggling or that the offence was committed within the limits of any port shall be deemed to be sufficient without proof of any such allegation on the part of the prosecutor or plaintiff unless the defendant in any such case shall prove to the contrary.

Averments in smuggling cases.

194. If any officer of the Customs or other person duly authorized to act as such shall make any collusive seizure or deliver up or make any agreement to deliver up or not to seize any vessel boat or goods liable to forfeiture or take any bribe or gratuity for the neglect or non-performance of his duty every such officer or other person shall forfeit for every such offence a sum not exceeding five hundred pounds nor less than ten pounds.

Officers making collusive seizures to forfeit £500.

195. Every person who shall give or offer or promise to give any bribe recompense or reward or shall make any collusive agreement with any such officer as aforesaid to induce him in any way to neglect his duty or to do or conceal or connive at any act whereby any of the provisions of any Act of the Imperial Parliament or any law rule order or regulation in force within the said Colony may be evaded every such person shall whether the offer be accepted or performed or not forfeit a sum not exceeding two hundred pounds nor less than ten pounds.

Persons offering a bribe to forfeit £200.

196. If during any legal proceedings a question shall arise whether any person is an officer of the Navy on full pay or an officer of Customs his own evidence thereof or other evidence of his having acted as such shall be deemed sufficient without the production of his commission or appointment and any order issued by the Colonial Treasurer or Collector shall be sufficiently proved by its production without proof of the signature.

Proof that a party is an officer and evidence of order.

197. Condemnation by any Justices under this or any other Act relating to the Customs may be proved in any Court of justice or before any competent tribunal by the production of a certificate of such condemnation purporting to be signed by any one of the convicting Justices or by an examined copy of the record of such condemnation certified by the Clerk of Petty Sessions.

Evidence of condemnation in cases of forfeiture.

198. This Act may be cited as "The Customs Regulation Act 1879" and it shall come into force on the first day of July in the year one thousand eight hundred and seventy-nine.

Short title.

Customs Regulation.

SCHEDULES.

FIRST SCHEDULE.

Year and number of Act.	Title of Act.
7 Vic. No. 28 ...	An Act to authorise the issue of wine duty free to Military Officers serving in the Colony of New South Wales.
9 Vic. No. 15 ...	An Act to provide for the general regulation of the Customs in the Colony of New South Wales.
10 Vic. No. 9 ...	An Act to amend the Law relating to the general regulation of the Customs in New South Wales.
13 Vic. No. 43 ...	An Act to amend an Act passed in the ninth year of the reign of Her present Majesty intituled an Act to provide for the general regulation of the Customs in New South Wales.
20 Vic. No. 21 ...	An Act to impose a duty on Bonded Warehouses.
20 Vic. No. 22 ...	An Act further to amend the Act for the general regulation of Customs in New South Wales.
27 Vic. No. 15 ...	An Act to remove doubts respecting Duties of Customs.
35 Vic. No. 9 ...	An Act to amend the Law regulating the time allowed for entering imported goods.

SECOND SCHEDULE.

Scale of License Fees for Bonded Warehouses.

For each warehouse or set of warehouses adjoining or on the same wharf and licensed to the same warehouse-keeper capable of containing not exceeding Fifty tons (calculated at forty cubic feet of space to the ton but not more than ten feet in height being measured upon each floor) Fifty pounds

For every Ten tons additional (but not exceeding three hundred pounds sterling in the whole) One pound.

The measurements to be made by an authorized officer of Customs and duly entered by him in a book to be kept for that purpose.

THIRD SCHEDULE.

FORM OF INFORMATION BEFORE JUSTICES.

To wit. } Be it remembered that A.B. an officer of Customs under the direction of the
 Collector of Customs informs me Esquire one of Her
 Majesty's Justices of the Peace in and for the Colony of New South Wales [That &c.]

GENERAL FORM OF COUNTS.

That C.D. on the day of 18 did import [or bring or unship or deliver or carry or remove or harbour or deal with or was concerned in importing or unshipping or delivering or carrying or removing or harbouring or dealing with to evade the payment of the duties due thereon or to evade the prohibition or restriction relating to the importation and delivery of certain uncustomed or prohibited or restricted goods to wit [describe them] contrary to section of the "Customs Regulation Act 1879" whereby the said C.D. has forfeited the sum of being treble the value of the goods or the penalty of one hundred pounds [as the case may be] for which the Collector of Customs has elected to sue or the sum of pounds or a sum not exceeding pounds or has become liable to be imprisoned for [here insert the penalty or period of imprisonment imposed by the section under which the offence is charged.]

COUNT FOR GOODS ONLY.

That certain goods to wit [here mention generally the goods or things] were seized on the day of 18 for being dealt with contrary to section [here insert the number of the section in figures] of "The Customs Regulation Act 1879" whereby the said goods or things have become liable to forfeiture and that C.D. of has claimed the same.

Exhibited to and before me
 the day of 18 . }

FORM

Customs Regulation.

FORM OF SUMMONS ON INFORMATION.

To [C.D.]

Section 172.

WHEREAS an information has been exhibited by [A.B.] an officer of Customs
 To wit. } under the direction of the Collector of Customs before me
 Esquire one of Her Majesty's Justices of the Peace in and for the Colony of New South
 Wales for that [*here copy the information*]

These are therefore to require you personally to appear before me or such other
 Justice or Justices of the Peace as may be present at in the of
 on the day of instant [*or next*] at the hour of o'clock in the
 forenoon of the same day to answer the said information.

Given under my hand and seal at in the of
 this day of 18 .

FORM OF SUMMONS ON INFORMATION FOR CONDEMNATION OF SEIZURES.

To of in the Colony of New South Wales.

An information having been preferred by [A.B.] an officer of Customs under
 to wit. } the direction of the Collector of Customs before me Esquire
 one of Her Majesty's Justices of the Peace in and for the said Colony for the
 condemnation of [*here state the goods*] seized on the day of 18
 for being dealt with contrary to section of "The Customs Regulation Act 1879"
 and claimed by you.

These are therefore to require you to appear before me or such other Justice of
 the Peace as may be present at in the of on the
 day of [instant *or*] next at the hour of o'clock in the forenoon of the
 same day to shew cause why the said goods should not be condemned as forfeited.

Given under my hand and seal at in the of
 this day of 18 .

FORM OF SUMMONS FOR WITNESS.

To of in the Colony of New South Wales.

You are hereby required personally to be and appear on the day of
 to wit. } instant [*or next*] at the hour of o'clock in the forenoon at
 in the of before me or such other of Her Majesty's Justices of
 the Peace as may be present to give evidence and testify the truth according to your
 knowledge concerning the facts alleged in a certain information exhibited against C.D.
 under "The Customs Regulation Act of 1879" and herein fail not under the penalty
 therein provided.

Given under my hand and seal at in the of
 this day of 18 .

FORM OF CONVICTION.

BE it remembered, that on this day of in the year 18
 to wit. } at in the of C.D. is convicted before us the
 undersigned two of Her Majesty's Justices of the Peace for the Colony of New South
 Wales for that he the said C.D. [*here state the offence as in the information*] and [*where*
the party has been convicted of an offence punishable by pecuniary penalty and imprisonment
in default of payment] we adjudge the said C.D. for his said offence to forfeit and pay
 the sum of [*add if such be the case*] which we mitigate to the sum of]
 and if the said sum of be not forthwith paid we adjudge the said C.D. to be
 imprisoned in Her Majesty's gaol at until the same be paid *or where it shall*
have been so adjudicated and instead of the words "until the same be paid" insert the
words "for the period of six calendar months" unless he shall sooner pay the said sum
 of [*or where the defendant has been convicted of an offence punishable by imprison-*
ment with hard labor] we adjudge the said C.D. for his said offence and *where the*
defendant has been previously convicted insert here "he having been previously convicted"
 to be imprisoned in Her Majesty's gaol at and there kept to hard labor for the
 period of calendar months.

Given under our hands and seals at in the Colony of New South
 Wales this day of in the year 18 .

Customs Regulation.

FORM OF COMMITMENT FOR NON-PAYMENT OF A PECUNIARY PENALTY.

To wit. } To A.B. an officer of Customs and to all police constables and to the keeper
 of the gaol at C.D. having been this day convicted before us
 the undersigned two of Her Majesty's Justices of the Peace for the Colony of New
 South Wales upon the information of A.B. an officer of Customs under the direction
 of the Collector of Customs of having within three years now last past [*here state the*
offence generally and the date thereof] We did adjudge that the said C.D. had forfeited
 for his said offence the sum of [adding if mitigated which we mitigated to the sum
 of] which has not been paid.

These are therefore to command you forthwith to convey the said C.D. to the
 said gaol at and to deliver him into the custody of the
 keeper of the said gaol.

And we the said Justices do hereby authorize and require you the said keeper
 to receive the said C.D. into your custody and him safely to keep in the said gaol until
 he shall duly pay the said sum of or be discharged according to law [*or if it be so*
adjudicated insert instead of what follows the word "gaol" the words "for the period of
six calendar months unless he shall sooner pay the said sum of ""]

Given under our hands and seals at in the Colony of New South Wales
 this day of in the year 18 .

 FORM OF COMMITMENT TO HARD LABOUR.

To wit. } To A.B. an officer of Customs and to all police constables and to the keeper
 of the gaol at C.D. having been this day duly convicted before us the undersigned two of Her
 Majesty's Justices of the Peace for the Colony of New South Wales upon the informa-
 tion of A.B. an officer of Customs under the direction of the Collector of Customs of
 having within three years now last past [*here state the offence generally and the date*
thereof] we did adjudge that the said C.D. should for his said offence. [*if previously*
convicted insert "he having been previously convicted"] be imprisoned in the gaol at
 and be there kept to hard labor for the period of calendar months.

These are to command you forthwith to convey the said C.D. to the said gaol
 and to deliver him into the custody of the keeper thereof and we the said Justices do
 hereby authorize and require you the said keeper to receive and take the said C.D. into
 your custody and him safely to keep to hard labour in the said gaol for the period of
 calendar months.

Given under our hands and seals at in the said Colony this
 day of in the year 18 .

 FORM OF CONDEMNATION OF SEIZED GOODS.

To wit. } BE it remembered that an information having been exhibited by A.B. an
 officer of Customs under the direction of the Collector of Customs before us
 two of Her Majesty's Justices of the Peace for the Colony of New South Wales for
 the condemnation of [*here state the goods*] for being dealt with contrary to section
 of "The Customs Regulation Act 1879" whereby the same became liable to forfeiture
 and which said goods having been claimed by C.D. of who was duly
 summoned to show cause why the same should not be condemned as forfeited and the
 forfeiture thereof having been duly proved before us we do adjudge the same to be
 forfeited and do condemn the same accordingly.

Given under our hands and seals at in the said Colony this
 day of in the year 18 .