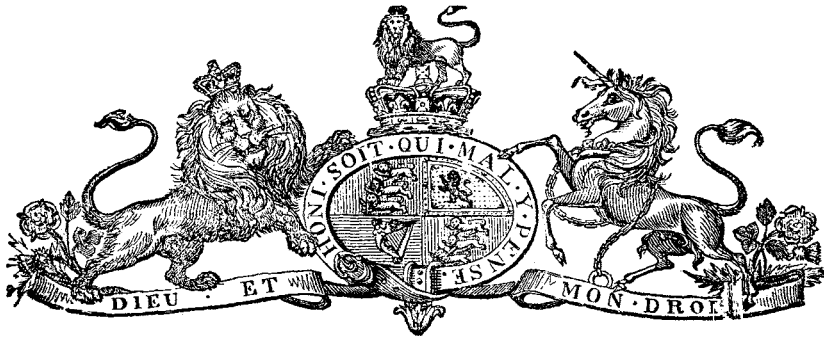


T A S M A N I A.



1 8 6 1.

ANNO VICESIMO-QUINTO

VICTORIÆ REGINÆ,

No. 3.



AN ACT to amend and consolidate the Laws relating to the Customs. [30 November, 1861.]

WHEREAS it is expedient to amend and consolidate the Laws relating to the Customs, the Prevention of Smuggling, and the Warehousing of Goods: Be it therefore enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PREAMBLE.

Appointment of Officers.

1 The Governor may appoint proper persons for the management and collection of the Customs, and the performance of all duties connected therewith, and may require of such persons security for their good conduct; and such persons shall hold their Offices during the pleasure of the Governor: Provided that all Commissions and Appointments granted to any Officers of the Customs in force at the commencement of this Act shall continue in force as if the same had been granted under the authority of this Act, and all Bonds or other Securities which are given by or for any such Officers and their respective Sureties for good conduct or otherwise shall remain in full force.

Appointment of Officers.

2 Every person employed on any duty or service relating to the Customs, by the orders or with the concurrence of the Governor, (whether previously or subsequently expressed) shall be deemed to be

Persons employed in the Customs to be deemed Officers.

Existing Appointments and Securities to continue in force.

the Officer for that duty or service ; and every Act required by Law to be done by or with any particular Officer nominated for such purpose, if done by or with any person appointed by the Governor to act for such particular Officer, shall be deemed to be done by or with such particular Officer ; and every Act required by Law to be done at any particular place within any Port, if done at any place within such Port appointed by the Governor or the proper Officer of Customs for such purpose, shall be deemed to be done at the particular place so required by Law : Provided, that nothing herein contained shall be deemed to apply to any prosecution, suit, or other proceeding, in respect of any offence, or for the recovery of any penalty or forfeiture, under any Law now in force or hereafter to be made relating to the Customs.

Officers taking Fee or Reward not authorised by law, to be dismissed.

3 If any Officer, Clerk, or other person acting in any office or employment in or belonging to the Customs, accepts any fee, perquisite, or reward, whether pecuniary or otherwise, directly or indirectly, from any person (not being a person appointed to some office in the Customs) on account of anything done or omitted to be done by him in, or in any way relating to his office or employment, except such as he receives under permission of the Governor, such Officer, Clerk, or other person so offending shall on proof thereof, to the satisfaction of the Treasurer, be dismissed from his office.

Hours of attendance and division of duties.

4 The Governor in Council may, from time to time, appoint the hours of general attendance of the Officers and other persons in the Customs' Service, at their proper offices and places of employment ; and the Collector may appoint the times during such hours at which any particular parts of the duties of any such Officers and other persons shall be performed, and at which all or any of the Offices, Sheds and Warehouses shall be opened and closed.

Holidays.

5 No day shall be kept as a public Holiday by the Customs except every *Christmas Day* and *Good Friday*, and such other days as may be appointed to be kept as such by Order of the Governor, and also such days as are or may be appointed for the celebration of the Birthdays of Her Majesty and Her Successors.

Officers of Customs not to serve in certain Offices.

6 No Officer, Clerk, or other person acting in the management or collection of the Customs, shall be compelled to serve in any Militia, or on any Jury, or Inquest ; or to act in any Corporate, Municipal, or other public Office.

Appointment of Ports, Quays, Warehouses, Suffrance Wharves, Landing and Boarding Stations.

Governor may appoint Quays and Ports.

7 The Governor in Council may, by Proclamation, appoint any Port or Sub-Port, and declare the limits thereof, and appoint proper places within the same to be legal Quays or Wharves, (at which particular Goods may be laden or unladen), and declare the bounds and extent of any such Quays or Wharves already appointed, or to be hereafter set out and appointed, and declare the same to be no longer a Port, Sub-Port, or legal Quay or Wharf, or alter or vary the names, bounds, and limits thereof ; and all Ports, and the respective limits thereof, and all legal Quays or Wharves appointed, set out, and existing as such at the time of the passing of this Act, shall continue to be such Ports and Quays, or Wharves, until annulled, varied, or altered ; and any Port, Quay, or Wharf, or the limits thereof, now annulled or altered shall continue so annulled or altered until otherwise varied or altered as aforesaid.

8 The Governor in Council may, by Proclamation from time to time, appoint the Ports which shall be Warehousing Ports for the purposes of this Act; and the Governor may, from time to time, approve and appoint Warehouses or places of security in such Ports, and may direct in what cases, and with what Sureties, and to what amount, Security by Bond shall be required in respect of any Warehouse so approved or appointed as aforesaid; or in respect of any Goods deposited therein, or for the security of the Duties due thereon; and the Collector may direct in what different parts or divisions of such Warehouses or places, and in what manner any Goods, and what sort of Goods may only be warehoused, kept, and secured, without payment of Duty upon the first entry thereof, or for exportation only, in cases where the same may be prohibited to be imported for Home Use.

Appointment of Warehousing Ports, and Warehouses.

9 The Governor in Council may, from time to time, fix the amount of rent, not exceeding the amount stated in the Schedule, which shall be payable in respect of any Goods deposited or secured in any of the Queen's Warehouses; and all such sums shall be paid, received, and appropriated as Duties of Customs; and the Governor in Council may in like manner fix the amount of rent, not exceeding the amount stated in the Schedule, (1) which shall be payable in respect of any Goods deposited or secured in any Warehouse appointed or to be appointed under the provisions of this Act; and all such sums shall be paid to and received and appropriated by the Proprietor or Occupier of such Warehouse; and in no case shall any larger amount of rent than that stated in the Schedule be charged or chargeable on Goods warehoused by virtue of the provisions of this Act: Provided, that the Warehouse Rents payable when this Act comes into force shall continue payable till the same are altered by the Governor in Council.

Warehouse Rents.

10 The Proprietor or Occupier of every Warehouse, (other than any Warehouse belonging to the Government of *Tasmania*), or some one on his behalf, shall give, or procure to be given, Security by Bond with two sufficient Sureties, or such other security as the Governor may approve, for the payment of the full Duties of importation on, or for the due exportation of, all such Goods as shall at any time be warehoused therein; and no Goods shall be warehoused in any such Warehouse after this Act comes into force until such security is given.

Proprietor of Warehouse to give Security.

11 All existing appointments and approvals of Warehouses for the warehousing of Goods shall continue in force as if the same had been made under the authority of this Act, unless and until the same are revoked as hereinafter provided; and no Bond shall, after the passing of this Act, be required to be given by the Importer of any Goods on the warehousing thereof, but all existing Bonds given in respect of any Goods warehoused, or entered to be warehoused in any Warehouse, prior to the passing of this Act, shall continue in force as if given under this Act.

Existing appointments and Bonds to continue in force.

12 The Collector may, from time to time, by Order under his hand, appoint stations or places for Ships arriving at, or departing from, any Port or Place, to bring to for the boarding or landing of Officers of the Customs; and may also appoint places to be Sufferance Wharves for the lading and unlading of Goods by sufferance, in such cases, under such restrictions, and in such manner as he shall see fit; and may also direct at what particular part or parts of any Harbour, Dock, Quay, or other place in any Port, Ships laden with any particular cargo shall moor and discharge such

Appointment of Stations and Sufferance Wharves.

cargo; and the Collector may station Officers on board any Ship while within the limits of any Port.

Power to revoke,
&c., Orders.

13 Every Proclamation and Order made in pursuance of this Act may, from time to time, be respectively amended, varied, or annulled by a subsequent Proclamation or Order, as the case may be, of equal and the like authority, with the Proclamation or Order so amended, varied, or annulled; and any appointment so made may at pleasure be revoked.

Custom House Agents to be Licensed.

Collector may
licence Agents.

14 The Collector may, and he is hereby authorised to grant Licences in such form and manner, and to such persons as he thinks fit, to act as Agents for transacting business which relates to the entry or clearance of any Ship, or of any Goods, or of any Baggage; and, by Order under his hand, may cancel or revoke any Licence so granted to any such person for fraud or misconduct; and a copy of such Order, stating the cause of dismissal, shall thereupon be delivered to such person, or to his Clerk, or left at his usual place of abode or business; but such person shall be at liberty to appeal to the Governor in Council for an investigation and reconsideration of the case; and if no such appeal be made within seven days after the delivery of a copy of such Order, or if such Order is confirmed, such Licence shall be void; and the Collector, on granting any such Licence, is hereby empowered to require Bond to be given by every person to whom such Licence is granted, with one sufficient Surety in the sum of Five hundred Pounds, for the faithful and incorrupt conduct of such person and his Clerks acting for him, both as regards the Customs and his employers; and all Licences heretofore granted to any persons to act as Agents shall be valid until revoked, and all Bonds taken for the faithful and incorrupt conduct of such persons shall remain in full force: Provided always, that any person, or any persons in Copartnership, may, with the approval of the Collector, appoint a clerk or servant to transact such business on his or their behalf; and the name, residence, and date of appointment of such clerk or servant, shall thereupon be endorsed on the Licence of such person or persons, and shall be signed by him or them in the presence of, and attested by, the Collector at the Port for which such Licence is granted, and all such appointments shall be recorded in a Register to be kept by the Collector for that purpose; and no person shall act as such clerk or servant unless so appointed, endorsed, and recorded, nor act for or on behalf of any other than the person or persons so appointing him; and every such appointment may be revoked by the Collector at any time by Order.

Collection and Management of Duties of Customs, Drawbacks, and Allowances.

Duties to be under
the management
of the Treasurer.

15 All Duties of Customs, or other Duties under the management, collection, or control of the Customs' Department, Drawbacks, and Allowances, now imposed and allowed, or which may hereafter be imposed or allowed by Law, shall be under the management of the Treasurer, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated, under the provisions of the Laws for the time being in force relating thereto; and all Duties and Drawbacks imposed and allowed, according to any specified quantity, shall, unless otherwise provided, be deemed to apply in the same proportion to any greater or less quantity or value, and shall be paid and received in British money, and according to Standard Weights and Measures.

16 In all cases where any new or other Duties under the management, collection, or control of the Customs' Department are, or may be, imposed by any Act, in lieu of any former Duties payable at the time of passing of such Act, such former Duties shall be and continue payable until such new Duties imposed in lieu thereof become chargeable, (save and except in cases where the Act imposing such new Duties otherwise provides); and all moneys arising from any Duties of Customs, or any arrears thereof, on account of any Goods whatever imported into or exported from the Colony under any former Act, although computed under such former Act, and whether secured by Bond or otherwise, shall be levied and appropriated in the same manner as if the same had been made payable by this Act or any other Act in force for the time being; and all Drawbacks or Allowances payable under any former Act shall be paid or allowed under this or such other Act as may be in force for the time being.

When new Duties are imposed, former ones to continue until new Duties are chargeable.

17 All Goods which now are or may be deposited in any Warehouse or place of security, without payment of Duty upon the first importation thereof, or which may be imported and on board any Ship, shall, upon being entered for Home consumption, be subject to such and the like Duty as may, at the time of passing such entry, be due and payable on the like sort of Goods under any Act passed for imposing any Duty of Customs which is in force at the time of passing such entry, save and except in cases where special provision is made in any such Act to the contrary.

Goods in Warehouse to be subject to Duties chargeable at time of clearance from the Warehouse.

18 In charging and levying any Duties on Spirits, all Spirits shall be deemed and taken to be of the strength of which the hydrometer called Sykes's Hydrometer, upon trial by the proper Officer of Customs, denotes such Spirits to be; and the Duty in respect of Spirits exceeding hydrometer proof, shall, on all such Spirits be charged and levied in manner following; that is to say,—One hundred gallons of Spirits Five per centum over proof, according to such hydrometer, shall be reckoned as equal to One hundred and Five gallons of Spirits of hydrometer proof, and charged with Duty accordingly; and so in proportion according to the quantity and the degree of strength over proof, adding to each quantity of Spirits exceeding hydrometer proof the number of gallons to which the excess of their strength over proof is computed as above to be equal; and charging on the amount the rate of Duty corresponding with the description of the Spirits; and the Duty in respect of Spirits below such hydrometer proof shall on all such Spirits be charged and levied in manner following; that is to say,—One hundred gallons of Spirits Five per centum under proof according to such hydrometer shall be reckoned as equal to only Ninety-five gallons of Spirits of hydrometer proof, and be charged with Duty accordingly; and so in proportion, according to the quantity and the degree of strength under proof, deducting from each quantity of Spirits under hydrometer proof the number of gallons to which the deficiency of their strength under proof is computed as above to be equal; and charging on the amount the rate of Duty corresponding with the description of the Spirits: Provided, that in case the degree of strength of any Spirits cannot be accurately ascertained by means of such hydrometer, in consequence of such Spirits being sweetened or mixed with any article, such Spirits shall be deemed and taken to be of the strength of proof, and shall be charged with Duty accordingly.

Spirits over proof and under proof, how charged.

Disputes as to the Amount of Duty payable by the Importer.

19 If any dispute arises as to the proper rate of Duty payable in respect of any Goods imported into the Colony and admissible for Home consumption, the Importer or Consignee, or his Agent, shall

In cases of dispute Importer to pay Duty.

deposit in the hands of the Collector the amount of Duty demanded by such Collector ; and such deposit shall be deemed and taken to be the proper Duty payable in respect of such Goods, unless an action or suit is brought or commenced by the Importer of such Goods, within Three Months from the time of making such deposit, in the Supreme Court of *Tasmania*, against such Collector, for the purpose of ascertaining whether any and what amount of Duty is due and payable upon such Goods ; and upon payment of such deposit, and passing a proper entry for such Goods by the Importer, Consignee, or Agent, such Collector shall thereupon cause the said Goods to be delivered in virtue of such entry.

Of disputes, how settled.

20 In case no action is brought within the time hereinbefore limited for that purpose, such deposit shall be retained and applied in the same manner as if the same had been originally paid and received as the Duty due and payable on such Goods ; and in case such action is so brought, and it is thereupon determined by due course of law that the Duty so demanded and deposited was not the proper Duty due and payable upon such Goods, but that a less Duty was payable thereon, then the difference between the sum so deposited and the Duty so found to be due, or the whole sum so deposited, as the case may require, shall forthwith be returned to such Importer, with interest thereon, after the rate of Seven Pounds *per Centum per Annum* for the period during which the sum so paid or returned is deposited ; and such payment shall be accepted by such Importer, in satisfaction of all claims in respect of the importation of such Goods and the Duty payable thereon, and of all or any damages and expenses incident thereto, except costs of suit, as next hereinafter provided ; that is to say : Provided always, that the party to such action or suit in whose favour a verdict is given, shall be entitled to his costs of suit as between party and party against the other party to such action or suit, such costs to be taxed by the proper Officer of the Court in which such action is brought in the usual way ; and if such verdict is given against the Plaintiff in such action or suit, the costs so taxed as aforesaid shall be recoverable and recovered against the Plaintiff in the same manner as damages and costs in an ordinary action or suit in such Court are recoverable by Law ; but if such verdict is given against the Collector as Defendant in such suit, the costs so taxed as aforesaid shall be paid by the Treasurer out of the General Revenue.

Costs of suit to abide the event.

Importation or Prohibition, Entry, Examination, Landing, and Warehousing of Goods.

Importation and Prohibition.

21 It shall be lawful to import any Goods which are not, by any Law in force at the time of importation thereof, prohibited to be so imported, and to Warehouse under the Laws in force for the warehousing of Goods, except as hereinafter provided, in Warehouses duly appointed for the warehousing of Goods without payment of Duty on the first entry thereof, any Goods subject to Duties of Customs the importation and warehousing whereof is not prohibited by any Law in force at the time of such importation.

Time of importation and arrival defined.

22 If, upon the first levying or repealing of any Duty, or the first permitting or prohibiting of any importation, or at any other time, or for any of the purposes of this or any Act relating to the Customs, it becomes necessary to determine the precise time at which an importation of any Goods shall be deemed to have had effect, such time shall be deemed to be the time at which the Ship importing such Goods had actually come within the limits of the Port at which such Ship is in due course reported, and such Goods discharged ; and if any question

arises upon the arrival of any Ship in respect of any charge or allowance upon such Ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which the report of such Ship was or ought to have been made.

23 If any Goods enumerated or described in the following Table of Prohibitions are imported or brought into *Tasmania*, then and in every such case such Goods shall be forfeited, and shall be destroyed or otherwise disposed of as the Treasurer may direct. Prohibition and Restriction.

A TABLE of Prohibitions and Restrictions Inwards :—

GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

Coin ; viz.—False Money or Counterfeit Sterling Coin of the Realm, or of any *British* Possession, or any Money purporting to be such, not being of the established standard in Weight or Fineness :

Blasphemous, indecent or obscene Prints, Paintings, Books, Cards, Lithographic or other Engravings, or any other blasphemous, indecent, or obscene Articles :

Horses, Cattle, Sheep, or other Animals, and Skins, Horns, Hoofs, or any other part of Cattle or other Animals, the importation of which the Governor in Council may, by Proclamation, prohibit, with a view to prevent any infectious or contagious distempers or disease :

Spirits (not being perfumed or medicinal Spirits), unless in Ships of Fifty tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of fourteen gallons at least, and duly reported, or in glass bottles, or stone bottles not exceeding the size of three-pint bottles, and being really part of the cargo of the importing Ship, and duly reported :

Snuff or Tobacco, unless in Ships of Fifty tons burden at least, and in whole and complete packages, each containing not less than Sixty lbs. net weight, and not containing any other goods, and unless into such Ports as are or may be approved by the Governor in Council for the importation and warehousing of Tobacco :

Cigars, unless in Ships of Fifty tons burden at least, and in packages containing not less than Fifty lbs. net weight each, and not containing any other Goods, and unless into such Ports as are or may be approved as last aforesaid.

24 If any Ship coming into the Colony does not come as quickly up to the proper place of mooring or unlading as the nature of the Port will admit, without touching at any other place, and in proceeding to such proper place does not bring to at the stations appointed by the Collector for the boarding of Ships by the Officers of the Customs ; or if after arrival at such place such Ship removes from such place, except directly to some other proper place of mooring or unlading, and with the knowledge of the proper Officer of the Customs ; or if the Master of any Ship on board of which an Officer is stationed neglect or refuse to provide every such Officer sufficient room under the deck for his bed or hammock, the Master of such vessel shall forfeit the sum of Twenty Pounds. Ship to come quickly to place of unlading.

Officers may board
Ships and have
access to Goods.

25 The proper Officers of the Customs may board any Ship arriving at any Port in the Colony, and freely stay on board until all the Goods laden therein are duly delivered from the same, and shall have free access to every part of the Ship, with power to fasten down hatchways or entrances to the hold, 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 place or any box or chest be locked, and the keys be withheld, any such Officer, if he be of a degree superior to that of Tidewaiter or Weigher, may open any such place, box, or chest, in the best manner in his power; and if any Goods be found concealed on board any such Ship they shall be forfeited; and if any such Officer places any lock, mark, or seal upon any Goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken, before due delivery of such Goods, or if any of such Goods be secretly conveyed away, or if the hatchways or entrances to the hold, after having been fastened down by the Officer, be opened, the Master of such Ship shall forfeit the sum of One hundred Pounds; and if the proper Officer of the Customs places any lock, mark, or seal upon any Stores on board any Ship or Vessel arriving in the Colony, and such lock, mark, or seal be wilfully opened, altered or broken, or if any such Stores be secretly conveyed away, either while the Ship remains in the Port at which she so arrived, or before she arrives at any other Port in the Colony to which she may then be sent to proceed, the Master of such Ship shall forfeit the sum of Twenty Pounds.

Time for landing
Goods.

26 No Goods, except live animals, fresh fruit, and fresh fish, which may be landed without report or entry, shall be unshipped from any Ship arriving from Parts beyond the Seas, or be landed or put on shore on *Sundays* or *Holidays*, nor shall they be so unshipped, landed, or put on shore on any other days, except between the hours of eight o'clock in the morning and four o'clock in the afternoon, from the First day of *October* until the First day of *April*, and between the hours of nine o'clock in the morning and four o'clock in the afternoon, from the First day of *April* until the First day of *October*, or during such other hours as may be appointed by the Governor; and if any such Goods are unshipped contrary hereto, the same shall be forfeited: Provided, that it shall be lawful for the Collector to authorise the unshipping or landing of Goods from any particular Vessel either before or after the hours hereinbefore in that behalf appointed; subject, however, to such conditions and regulations as the Collector may deem proper.

Place &c. for
landing Goods.

27 No Goods shall be unshipped or landed unless in the presence or with the authority of the proper Officer of the Customs, nor shall they be landed except at some legal Quay, Wharf, or other place duly appointed for the landing of Goods, nor shall any such Goods, after having been unshipped or put into a boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being landed without the permission of the proper Officer of the Customs; and if any such Goods are unshipped, landed, transhipped, or removed contrary hereto, the same shall be forfeited; and if any Goods are unshipped or removed from any importing Ship, for the purpose of being landed, after due entry thereof, such Goods shall be forthwith removed to and landed at the Wharf, Quay, or other place at which the same are intended to be landed; and if such Goods are not so removed and landed, the same shall be forfeited, together with the barge, lighter, boat, or other vessel employed in removing the same.

Report of Cargo of Ships arriving from Parts beyond the Seas.

28 The Master of every Ship, whether laden or in ballast, shall, within Twenty-four hours after arrival from Parts beyond the Seas, at any Port or place in the Colony, and before bulk be broken, make due report in duplicate of such Ship, in the form contained in the Schedule (2,) and containing the several particulars indicated or required thereby; and if the Cargo of such Ship was laden at several places, shall state the names of those places in the order of time in which the same were laden opposite to the particulars of the Goods so laden.

Master to report within twenty-four hours.

29 If such Master wilfully fails to make such report according to the particulars hereinbefore referred to, so far as the same are applicable to such Ship, Cargo, and Voyage; or if the particulars, or any of them contained in such Report, be false, such Master shall forfeit the Sum of One hundred Pounds: Provided that such Master may, upon satisfying the Collector that no fraud was intended, amend his said Report.

On failure, Master to forfeit One hundred Pounds.

30 Goods not duly reported may be detained by any Officer of Customs until the same are so reported, and the cause of the omission explained to the satisfaction of the Collector, who may thereupon order the said Goods to be restored; and such Goods may in the meantime, should the Collector deem it necessary, be taken to the Queen's Warehouse.

Goods not reported may be detained.

31 The Master of every Ship arriving from Parts beyond the Seas shall, at the time of making such report, deliver to the Collector the outward Manifest of the Cargo of such Ship, and the Certificate of Clearance from her last Port, duly authenticated in all cases, where by the Law of any Country such Manifest and Certificate are rendered necessary, and if required, the Bill of Lading, or a copy thereof, for every part of the Cargo laden on board, and shall answer all such questions, relating to the Ship, Cargo, Crew, and Voyage, as are put to him by such Collector; and in case of failure or refusal to answer truly such questions, or to produce any such Manifest or Certificate of Clearance, Bill of Lading, or copy thereof; or if any such Manifest, Certificate of Clearance, or Bill of Lading, or copy thereof is false; or if any such Manifest or Bill of Lading be uttered or produced by any Master, and the Goods expressed therein were not *bonâ fide* shipped on board such Ship; or if any Manifest or Bill of Lading uttered or produced by any Master was not signed by him, or if any such copy was not received or made by him previously to his leaving the place where the Goods expressed in such Bill of Lading or copy were shipped; or if, after the arrival of any Ship within one league of the Coast of the Colony, bulk is broken, or any alteration made in the stowage of the cargo of such Ship, so as to facilitate the unloading of any part of such cargo; or if any part be staved, destroyed, or thrown overboard, or any package be opened, unless accounted for to the satisfaction of the Collector, in every such case such Master shall forfeit the sum of One hundred Pounds.

Master to deliver Manifest and Certificate of Clearance from last Port.

32 If the contents of any package intended for exportation in the same Ship are reported by the Master as being unknown to him, the Officers of the Customs may open and examine such package on board, or bring the same to the Queen's Warehouse for that purpose; and if there

Packages reported "contents unknown" may be opened.

Prohibited Goods forfeited. be found in such package any Goods which are prohibited to be imported, such Goods shall be forfeited, unless the Collector permit them to be exported.

Entry of Dutiable Goods from the Importing Ship for Home Consumption.

Entry for Home Consumption. **33** The Importer of any Goods liable to Duties of Customs, and intended to be delivered for Home use, on the landing thereof from the importing Ship, or his Agent, shall, before unshipment thereof, make perfect entry of such Goods, by delivering to the Collector a Bill of Entry thereof, in the form contained in the Schedule (3,) and containing the several particulars indicated in or required thereby, and the particulars in such entry shall correspond with the particulars of the same Goods and Packages in the report of the Ship.

Payment of Duty. **34** The Importer or his Agent shall, immediately upon the Entry of any Goods entered by him to be delivered for Home use, pay down any Duties which may be payable upon the Goods mentioned in such Bill of Entry to the Collector or other Person authorised to receive the same; and such Bill of Entry, when signed by the Collector or other such Person, shall be transmitted to the Landing Waiter or other proper Officer of Customs, and be his Warrant for the landing and delivery of such Goods.

Warrant for delivery.

Articles exempted from Duty. **35** On and after the day on which this Act commences and takes effect, Wines imported or purchased in bond for the use of Regimental Messes, and all articles imported for the supply of Her Majesty's Land or Sea Forces, or for the use of Her Majesty's Government, shall be and they are hereby wholly respectively exempted from the payment of any Duties of Customs whatsoever, and no such Duties shall be raised, levied, collected or paid, upon or in respect of any such Articles: Provided, that before any such articles are admitted Free of Duty, the Collector shall require such proof as to him seems necessary, that any article so imported into the Colony is entitled to be exempt from the payment of Duties of Customs as aforesaid: Provided also, that the Collector may make such Rules and Regulations as shall be necessary for ensuring the due application of any such article so exempted, to the specific purpose by reason whereof such exemption is conferred as aforesaid.

Entry of Dutiable Goods to be Warehoused.

Entry for the Warehouse. **36** The Importer of any Goods intended to be warehoused without payment of Duty on first entry thereof, or his Agent, shall deliver to the Collector a Bill of Entry of such Goods, in the same manner and form, and containing the same particulars as are hereinbefore required on the Entry of Goods to be delivered for Home use on the landing thereof, as far as the same is applicable; and the name and description of the Warehouse in which such Goods are intended to be warehoused, and the name of the person in whose name 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.

Goods entered for Warehouse may, on further entry, be delivered for **37** If after any Goods are duly entered and landed to be warehoused, though not actually deposited in the Warehouse, the Importer further duly enters the same, or any part thereof, for Home use or for exportation,

the same may be delivered and taken for Home use or exportation, as the case may be. Home use or exportation.

Entry of Goods Free of Duty.

38 The Importer of any Goods not subject to Duties of Customs, or his Agent, shall deliver to the Collector a Bill of Entry of such Goods, in the same manner and form, and containing the same particulars as hereinbefore required on the Entry of Dutiable Goods, so far as the same are applicable; and such Bill of Entry, when signed by the Collector, shall be transmitted to the proper Officer and be his Warrant for the delivery of the Goods mentioned therein. Particulars of Entry.

Entry of Goods by Bill of Sight.

39 The Importer of any Goods, or his Agent, if unable for want of full information to make a perfect Entry of such Goods, on making and subscribing a Declaration to that effect before the Collector, may make an Entry by Bill of Sight for the packages or parcels of such Goods in the form contained in the Schedule (4,) or to the same effect, and containing the several particulars indicated or required thereby. Entry by Bill of Sight when Goods are not known.

40 Such Entry being delivered to the Collector, and signed by him, shall be the Warrant for provisionally landing such Goods to be examined in the presence of and at the expense of such Importer by the proper Officer; who shall endorse upon such Entry the particulars of such Goods; and the Importer shall within Three days after the landing thereof, and before the same are delivered, make full and perfect Entry thereof in the same manner and form as are hereinbefore required on making perfect Entry of Goods, whether for payment of Duty or for warehousing, or for delivery free of duty, as the case may be. Entry to be perfected after examination.

41 Where an Entry for the landing and examination of Goods for delivery on payment of Duty is made by Bill of Sight, such Goods shall not be delivered until perfect Entry thereof is made and the Duties due thereon paid, unless the Importer or his Agent deposits with the Collector a sum of money sufficient in amount to cover the Duties payable thereon; and if the sum deposited on a Bill of Sight is not equal in amount to the Duties payable upon all the Goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect Entry is made, and the Duties paid or deposited for the whole of the Goods contained in such package. Goods entered on Bill of Sight not to be delivered till Duty paid.

42 If full and 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 Queen's Warehouse by the Officers of Customs; and if the Importer does not within One Month after such landing, or within such further period as the Collector in his discretion allows, make perfect Entry of such Goods, and pay the Duties thereon (or on such parts as can be entered for Home use), together with the charges of removal and of Warehouse rent, such Goods shall be sold for the payment of such Duties and charges (or for exportation, if they are such as cannot be entered for Home use, or are not worth the Duties), and the overplus, if any, after payment of such Duties and charges (or the charges, if sold for exportation), shall be paid to the Importer or If Entry be not perfected, Goods to be removed to warehouse.

Goods unduly entered, forfeited. Proprietor thereof: Provided always, that when Entry is at any time made as and for a full and perfect Entry for any Goods provisionally landed by Bill of Sight, or deposited in the Queen's Warehouse as aforesaid, if such Entry is not made in manner herein required for the due landing of the Goods, the same shall be deemed to be Goods landed without Entry, and shall be forfeited.

Entries of Goods generally.

Copies of Entry. **43** Upon the Entry of any Goods, the Importer, his Agent, or the Consignee of the Ship, as the case may be, shall deliver to the proper Officer two or more copies of the Bill of Entry thereof, in which copies all sums and numbers may be expressed in figures; and the number of copies shall be such as the Collector may require; and all entries required by this Act shall be on printed forms filled in with writing where blanks are left in the forms in the Schedule.

Penalties. **44** Every Importer, Agent, or other person entering any Goods, who wilfully fails to comply with the foregoing Regulations, so far as they are respectively applicable to the Goods so entered by him, shall forfeit and pay the sum of Twenty Pounds.

Entry invalid, unless Goods properly described. **45** No Entry or Warrant for the landing of any Goods shall be deemed valid unless the Goods are properly described in such Entry by the denominations and with the character and circumstances according to which such Goods are charged with Duty or may be imported, either to be used in the Colony or to be warehoused for exportation only.

Goods concealed to be forfeited. **46** If any package or parcel is landed by or in pursuance of any Entry, and any Goods or other things are found in such package or parcel concealed in any way, or packed to deceive the Officers, such package or parcel, and all the contents thereof, shall be forfeited; and if any Goods be taken or delivered out of any Ship or out of any Warehouse, not having been duly entered, the same shall be forfeited: Provided always, that no Entry shall be required in respect of the Baggage of Passengers, which may be examined, landed, and delivered under such Regulations as the Collector may direct; but if any prohibited or uncustomed Goods are found concealed therein, either before or after landing, such Goods shall be forfeited, together with the other contents of the package containing the same, unless the Owner of such baggage satisfies the Collector that no fraud was intended.

Surplus Stores may be entered. **47** The proper Officer may permit any surplus Stores, not being Merchandise, nor by him deemed excessive, to be entered for private use under and 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 of any Ship, or any Passenger of such Ship to whom any surplus Stores belong, to enter and Warehouse such surplus Stores for future use as Ship's Stores, although the same could not be legally imported by way of Merchandise.

Entry of Goods by unauthorised persons. **48** If any person acts as Agent for transacting any business relating to the Clearance of any Ship, or Goods, or Baggage, without being licensed, or not being the duly appointed Clerk to any person licensed; or if any person, whether so licensed or appointed or not, makes or causes to be made, entry of any Goods, without being duly authorised for that purpose by the Proprietor or Consignee of such Goods, every such person shall, for every such offence, forfeit the sum of Twenty Pounds; but no such Penalty shall extend to any person otherwise authorised by Law to pass entries, nor to any Merchant, Importer, or

Consignee of any Goods, acting himself in respect thereof, or any Clerk or Servant exclusively employed by him or by any such Persons in Copartnership.

49 Whenever any person makes application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such application is made; and in default of the production of such authority, may refuse to transact such business. Authority to be produced if demanded.

50 The proper Officers 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. Officers may take Samples.

51 The Collector may permit the entries of Goods in such form and manner, and on such conditions as he may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable. Entry of Goods in exceptional cases.

Time for Entry and Landing of Goods.

52 If the Importer of any Goods does not, within Three days (exclusive of *Sundays* and *Holidays*) after the entry inwards of the Ship importing the same, make perfect Entry or Entry by Bill of Sight of such Goods, the Officers of Customs may convey such Goods to the Queen's Warehouse; and whenever the cargo of any Ship is discharged with the exception only of a small quantity of Goods, the Officers of the Customs may forthwith convey such remaining Goods to the Queen's Warehouse; and also, at any time after the entry inwards of such Ship, may convey any small packages or parcels of Goods therein to the Queen's Warehouse, there to remain for due Entry; and if the Duties due upon any Goods so conveyed to the Queen's Warehouse are not paid within Six Months afterwards, or within such further period as the Collector may direct, together with all charges of removal and Warehouse rent, such Goods may be sold and the produce thereof applied first to the payment of charges and Duties, and next of freight, and the overplus, if any, to the proprietor of the Goods, on his application for the same; but if such Goods or any of them are of a perishable nature, the Collector may forthwith direct sale thereof, and apply the proceeds in like manner: Provided always, that for this purpose, if the importing Ship and Goods be liable to the performance of Quarantine, the time for Entry and Landing of such Goods shall be computed from the time at which such Ship and Goods are released from Quarantine: Provided also, that if any period after the arrival or report of any Ship is specified in the Bills of Lading for the discharge of her cargo, or any part thereof, and the Importer, Owner, or Consignee of such Goods, or his Agent, neglects to enter and land the same within such period, at any Port or place approved by the Collector, the Master or Owner of such Ship may, immediately on the expiration of such period, enter and land such Goods. Goods to be entered within Three Days.

Master may enter Goods not entered by Consignee.

53 No Goods of a combustible or inflammable nature shall, notwithstanding anything herein contained, be brought into or deposited in the Queen's Warehouse, unless with the sanction of the Collector; and if any such Goods are landed by the proper Officers, No combustible Goods to be brought into Queen's Warehouse.

as hereinbefore provided, the same may be deposited in any place that such Officers may deem fit; and whilst so deposited the same shall be deemed to be in the Queen's Warehouse, and be liable to be dealt with, at the expiration of Fourteen days, in the same manner as Goods of a perishable nature actually deposited in the Queen's Warehouse, unless duly cleared or warehoused in some approved Warehouse in the meantime; and such Goods shall be chargeable with such expenses for securing, watching, and guarding the same until sold, cleared, or warehoused as aforesaid, as the Collector sees fit; and neither the Collector nor his Officers shall be liable to make good any damage which such Goods may sustain by reason, or during the time, of their being so deposited and dealt with as aforesaid.

Remission of Duty.

Tobacco for Sheep-wash.

54 Tobacco, Cigars, and Snuff may be cleared from any Warehouse for the purpose of Sheep-dressing, on payment of the Duty payable in that behalf: Provided that, before any such Tobacco, Cigars, or Snuff are delivered for such purpose to any person, the same shall be soaked in turpentine, oil of tar, or other fluid, and impregnated with sulphur, at the expense of the person clearing the same, in the presence of the proper Officer of Customs, and in such place and under such Regulations as may for that purpose be appointed and made by the Collector, so that such Tobacco, Cigars, or Snuff shall, to the satisfaction of the Officer in whose presence the same is so soaked, be effectually rendered unfit for human consumption and useless, except for the purpose of Sheep-dressing.

Landing, Warehousing, and Custody of Goods.

Unshipping, &c., to be at the expense of the Importer.

55 The unshipping, carrying, and landing of all Goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, re-packing, bulking, sorting, lotting, and removing to, and placing them in, the proper place of deposit until duly delivered, and the soaking and impregnating of Tobacco as aforesaid where such operations respectively are necessary or permitted, shall be performed by or at the expense of the Importer or Owner.

Goods removed without authority forfeited.

56 If any Goods are removed from any Ship, Quay, Wharf, or other place previous to the examination thereof by the proper Officer of Customs, unless under the care or authority of such Officer; or if any Goods entered to be warehoused, or to be re-warehoused, are carried into the Warehouse, unless with the authority or under the care of the proper Officer of Customs, and in such manner, by such persons, within such time, and by such roads or ways as such Officer directs, such Goods shall be forfeited.

Account to be taken of Goods landed.

57 Upon the Entry and landing of any Goods to be warehoused, or within such period as the Collector directs with respect to the same or any of them, the Landing Waiter or other Officer of Customs shall take a particular account of such Goods at the Quay or Wharf at which they are so landed, or at the Warehouse, if they be Goods of which the account is permitted to be taken at the Warehouse, and shall enter in a Book prepared for that purpose, containing the name of the import Ship and of the person in whose name they are entered, the marks, numbers, and contents of each such Package, the description of the Goods, and the Warehouse or place in the Warehouse in which the same shall be deposited; and when the same are so deposited with the authority of such Officer, he shall certify that the Entry and warehousing of such

Goods are complete, and such Goods shall from that time be considered Goods warehoused; and if any such Goods are delivered, withheld, or removed from the proper place of examination before the same are duly examined and certified by such Officer, such Goods shall be deemed to be Goods not duly entered or warehoused, and shall be forfeited.

58 The account of the Goods so taken as aforesaid shall be the account upon which the Duties payable upon such Goods shall be ascertained when the same ultimately come to be delivered upon due Entry for that purpose, and the same shall be entered and the full Duties due thereon be paid according to the quantity taken in such account, without any abatement for any deficiency, except as hereinafter provided. Duty to be paid according to such account.

59 All Goods warehoused shall be deposited in the packages in which the same are imported, except as to such Goods as are permitted to be skipped on the Quay or bulked, sorted, lotted, packed, or repacked, in the Warehouse after the landing thereof, in which case they shall be deposited in the packages in which the same are when the account thereof is taken by the proper Officer; and if such Goods are not so deposited, or if any alteration is afterwards made in the Goods so deposited, or in the packing thereof in the Warehouse, or if the same are removed from the room in the Warehouse in which the same are deposited, without the presence or sanction of the proper Officers, except for delivery under the proper Warrant, Order, or Authority for that purpose, they shall be forfeited. Warehoused Goods to be deposited in original Packages.

60 The Collector may direct what Goods may be skipped on the Quay, or bulked, sorted, lotted, packed or repacked, and determine in respect of what Goods the account may be taken in any Warehouse approved by him for that purpose, and within what time after the landing thereof, and on such conditions as he may deem necessary. Collector may direct what Goods may be bulked, &c.

61 If the occupier of any Warehouse does not produce to any Officer of Customs on his request any Goods deposited in such Warehouse which are not duly cleared and delivered therefrom, such Occupier shall for every such neglect forfeit the sum of Five Pounds in respect of every package or parcel not so produced, besides the Duties due thereon. Occupier of any Warehouse to produce Goods when required, under penalty of Five Pounds.

62 If any Goods entered to be warehoused are not duly warehoused in pursuance of such Entry, or being duly warehoused, are fraudulently 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. Goods improperly warehoused or concealed to be forfeited.

63 If the Importer or Proprietor of any Goods warehoused, or any person in his employ, clandestinely opens the Warehouse, or, except in the presence of the proper Officer of Customs acting in the execution of his duty, gains access to the Goods, such Importer or Proprietor shall, for every such offence, forfeit the sum of One hundred Pounds. Penalty for clandestinely gaining access to Goods.

64 If any Goods are taken out of any Warehouse without due Entry of the same with the proper Officer of Customs, the Occupier of such Warehouse shall forthwith pay the Duties due upon such Goods; and every person so taking out any Goods without payment of Duty, or who aids, assists, or is concerned therein; and every person who wilfully destroys Duties on Goods removed from warehouse without entry to be paid by the occupier.

Person so removing Goods, or destroying Goods in Warehouse, guilty of a Misdemeanor.

or embezzles any Goods duly warehoused, shall be deemed guilty of a Misdemeanor, and shall, upon conviction, suffer the punishment by Law inflicted in cases of Misdemeanor; but if such person is an Officer of Customs not acting in the due execution of his duty, and is prosecuted to conviction by the Importer, Consignee, or Proprietor of such Goods, no Duty shall be payable for or in respect of such Goods; and the damage occasioned by such waste, spoil, or embezzlement, shall, with the sanction of the Treasurer, be made good to such Importer, Consignee, or Proprietor, by the Treasurer out of any public moneys in his hands.

Importer to be indemnified.

No Compensation for loss by fire, &c. of Goods in Warehouse.

65 No compensation shall be made by the Treasurer to any Importer, Proprietor, or Consignee of any Goods by reason of any loss or damage occasioned thereto in the Warehouse, or in any examining shed, by fire or other inevitable accident.

But Duties may be remitted.

66 If any Goods warehoused, or entered to be warehoused, or entered to be delivered from the Warehouse, are lost or destroyed by unavoidable accident, either on shipboard or in landing, or in receiving into the Warehouse or in the Warehouse, the Collector shall remit or return the Duties due thereon.

Removal of Warehoused Goods.

Clearance of Goods in Queen's Warehouse.

67 All Goods deposited in the Queen's Warehouse, and not duly cleared therefrom within the space of Six Months after the same are so deposited, may, if the same cannot be sold for a sum sufficient to pay the Duties and charges thereon if offered for sale for Home consumption, or the charges thereon if offered for sale for exportation, be destroyed by the direction of the Collector.

Removal of Goods warehoused.

68 Any Goods warehoused at any Port in the Colony may be removed by sea to any other such Port in which the like kind of Goods may be warehoused on importation, to be re-warehoused at such other Port, and again as often as may be required at any other such Port, to be there re-warehoused, or with the permission of the proper Officers of Customs, from any Warehouse in any Port to any other Warehouse in the same Port, under such Regulations and with such security as the Collector may direct, on the delivery to the proper Officer by the person requiring such removal of an entry in the form in the Schedule (5,) or to the like effect, and containing the several particulars indicated or required thereby.

An account of Goods removed to be sent to their destination, and Bond to be taken.

69 On the delivery of any Goods for removal, an account, containing the particulars thereof, shall be transmitted by the proper Officers of the Port of removal to the proper Officers of the Port or place of destination, and the person requiring the removal thereof shall enter into a Bond with two sufficient sureties, in a sum equal at least to the duty chargeable on such Goods, for the due arrival and re-warehousing thereof at the Port or place of destination, within such time as the Collector may direct; and such Bond shall be taken by the Collector of the Port or place of removal, and shall not be discharged unless such Goods are produced to the proper Officer and duly re-warehoused at the Port of Destination within the time allowed for such removal or are otherwise accounted for to the satisfaction of the Collector, nor until the full Duties due upon any deficiency of such Goods not so accounted for are paid.

70 Upon the arrival of such Goods at the Port or place of destination, the same shall be entered and warehoused in the same manner and under and subject to the same laws, rules, and regulations, so far as the same are or can be made applicable, as are required on the Entry and warehousing of Goods on the first importation thereof.

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

71 If upon arrival of Goods so removed as aforesaid at the Port of destination, the Importer or Proprietor is 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 re-warehoused, the Officers of Customs at such Port may, after all the formalities of entering and examining such Goods for re-warehousing are duly performed, 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.

Goods removed may, after formal re-warehousing at their destination, be entered for Exportation or Home use on payment of Duty.

72 All Warehouse Rents on Goods warehoused shall be payable and paid yearly; and in case the rents for any warehoused Goods are not paid at the expiration of any year after the same have been warehoused such Goods may be sold and dealt with in the same manner as is hereinafter provided with respect to Goods uncleared from the Warehouse and not re-warehoused within the time in that behalf appointed.

Payment of Rent of warehoused Goods.

73 All warehoused Goods shall be cleared, either for Home use or for exportation, at the expiration of three years from the day on which the same were so warehoused, unless the Owner or Proprietor of such Goods is desirous of re-warehousing the same; in which case the same shall be examined by the proper Officers and the duties due upon any deficiency or difference between the quantity ascertained on landing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, shall, subject to such allowances as are by law permitted in respect thereof, be paid down, and all Warehouse Rents due for such Goods shall also be paid down; and the quantity so found shall thereupon be re-warehoused in the name of the then Owner or Proprietor thereof in the same manner as on first importation.

Warehoused Goods to be cleared in three years.

74 If any warehoused Goods are not duly cleared, exported, or re-warehoused, and the Duties ascertained to be due on the deficiencies as aforesaid and all Warehouse Rents due on such Goods are not paid down at the expiration of three years from the previous Entry and warehousing thereof, the same shall, if worth the Duty thereon, after One Month's notice to the Owner of the Goods, or in case such person is not known, or is absent from the Colony, or cannot be found, then after One Month's notice has been published in the *Gazette*, with all convenient speed be sold either for Home use or Exportation, and the proceeds thereof shall be applied to the payment of the Duties, if any, Warehouse Rent, and Charges, and the surplus shall be paid to the Owner of such Goods, if known; but if such Owner cannot be found, such surplus shall be paid into the Colonial Treasury, to abide the claim of such Owner on his appearing and making good his claim thereto; and if such Goods are not worth the Duty then the same, after such One Month's notice as aforesaid, may be exported or destroyed with or without the concurrence of the Owner thereof or the Proprietor or Occupier of the Warehouse in which the same were so warehoused, as the Collector shall see fit, and the Duties

Goods uncleared in three years to be sold.

due upon any deficiency thereof not allowed shall be forthwith paid by the Proprietor or Occupier of the Warehouse.

Examination may be dispensed with.

75 On the re-warehousing of Goods under the provisions hereinbefore contained, the Collector, if satisfied that the same are in the Warehouse, that the packages are entire, and that there is no ground to suspect any undue deficiency therein, may, notwithstanding anything hereinbefore contained, dispense with the examination thereof, in the cases following; (that is to say), if such Goods be Goods, the Duties whereon are chargeable upon the quantity taken by the Landing Waiter or other proper Officer on the first Entry and landing thereof; or if such Goods be Goods, the Duties whereon are chargeable upon the quantity ascertained at the time of actual delivery thereof, and such as may be liable to injury by such examination; but in either of the cases aforesaid the Proprietor or Occupier of the Warehouse shall be liable, at the time of delivery of such Goods, to pay the Duties due on any deficiency therein not allowed by Law which may then be found to exist, instead of any deficiency which might have been found to exist had such examination as aforesaid been made.

Goods may be resorted, repacked, &c.

76 With the sanction of the Collector, and after such notice given by the respective Importers or Proprietors, and at such times and under such regulations, conditions, and restrictions as the Collector may from time to time require and direct, it shall be lawful in the Warehouse to sort, separate, pack, and repack, any Goods, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof; provided that such Goods be repacked in the packages in which they were imported, or in such other packages as the Collector permits, (not being less in any case, if the Goods be to be exported or to be removed to another Warehouse, than is required by Law on the importation of such Goods); and also to draw off any wine or any spirits into reputed quart or pint bottles for exportation only; and to 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 to fill up any casks of wine or spirits from any other casks of the same respectively secured in the same Warehouse; and also to rack off any wine from the lees, and mix any wines of the same sort, erasing from the cask or package all Import Brands, unless the whole of the wine so mixed be of the same Brand; 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, except as the same may eventually become payable as on a deficiency of the original quantity; and the Duty on the surplus, if any, of such Goods as may be delivered for Home use shall be immediately paid, and such surplus shall thereupon be delivered for Home use accordingly; and after such Goods have been so separated and repacked in proper or approved packages, the Collector may, at the request of the Importer or Proprietor of such Goods, cause or permit any refuse, damage, or surplus Goods occasioned by such separation or repacking, or, at the like request, any Goods which may not be worth the Duty, to be destroyed, and may remit the Duty payable thereon.

Reguages may be taken.

77 With the sanction of the Collector, and after such notice given by the respective Importers or Proprietors, and at such times and under such regulations, conditions, and restrictions as the Collector from time to time requires, it shall be lawful in the Warehouse to weigh, measure, or gauge any goods for the sole satisfaction of such Importers.

or Proprietors; and such weighing, measuring, or gauging, shall not in any manner affect the payment of Duty on such Goods; but such Duty shall eventually become payable and be paid as if such weighing, measuring, or gauging, had not taken place; and the Collector may make such Orders as he may deem fit for licensing of persons at any Port for the purposes of so weighing, measuring, or gauging, and for the bonds to be given, and for the charges to be made by such persons.

Entry of Warehoused Goods for Home Consumption and Exportation.

78 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 due entry and payment of the full Duties payable thereon for Home use. Entry for Exportation, or Home use.

79 Upon the Entry of any Goods to be cleared from the Warehouse for Home use, the person entering such Goods shall deliver a Bill of Entry, and copies thereof, in the form in the Schedule (6) and containing the several particulars indicated or required thereby; and shall at the same time pay down 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 of Customs on the first Entry and landing thereof, except as to the following Goods; viz.—Tobacco, Cigars, Wine and Spirits in wood, Dried Fruits, Sugar, and other Goods liable in time to fluctuation in quantity by the effect of the atmosphere or other natural causes, the Duties whereon, when cleared from the Warehouse for Home use, shall be charged upon the quantity of such Goods ascertained by weight or measure, 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 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 of Customs 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 use, to deliver Bill of Entry and pay Duty.

80 No Duty shall be charged in respect of any deficiency in Goods entered and cleared from the Warehouse for exportation, unless the Collector has reasonable ground to suppose that such deficiency or any part thereof has arisen from illegal abstraction. Duty on deficiency of Goods entered for exportation.

Exportation and Entry of Goods, and the Clearance of Ships.

81 No person shall export any warehoused Goods, nor enter any such Goods for Exportation from the Colony to parts beyond the Seas, in any Ship of less burden than Fifty tons. Warehoused Goods not to be exported in Ships of less than Fifty tons burden.

82 The Master of every Ship in which any Goods are to be exported from the Colony to parts beyond the Seas, or his Agent, shall, before any Goods be taken on Board, and Twenty-four hours or such shorter period as the Collector may see fit before applying for the Clearance Outwards of such Ship, deliver to the Collector a Certificate from the proper Officer of the due Clearance Inwards or Coastwise of such Ship on her last voyage; and shall also deliver therewith an Entry Outwards of such Ship, verified by his signature, in the form Entry Outwards.

contained in the Schedule (7), or to the same effect, and containing the several particulars indicated or required thereby; and if such Ship has commenced her lading at some other Port, the Master shall deliver to the Collector the Clearance of such Goods from such other Port; and if any Goods be taken on board any Ship at any Port before she is entered Outwards at such Port (unless a Stiffening Order, when necessary, is issued by the proper Officer to lade any heavy Goods for exportation on board such Ship), the Master shall forfeit the sum of One hundred Pounds.

Goods to be shipped at proper times and places.

83 No Goods shall be shipped, put off, or water-borne to be shipped for exportation from any Port or place in the Colony, except on days not being *Sundays* or *Holidays*; nor from any place except some legal Quay, Wharf, or other place duly appointed for such purpose, nor without the presence or authority of the proper Officer of Customs, nor before due Entry outwards of such Ship and due Entry of such Goods, nor before such Goods are duly cleared for shipment; and any Goods shipped, put off, or water-borne to be shipped contrary hereto, shall be forfeited; and it shall be lawful for the proper Officer to open, or cause to be opened, and to examine all Goods shipped or brought for shipment at any place in the Colony; and the opening, for that purpose, of packages containing Goods upon which any Drawback of Customs is claimed, and the weighing, repacking, landing when water-borne, and the shipping thereof, shall be done by or at the expense of the Exporter.

Entry and Clearance of Goods for Exportation.

Entry Outwards of warehoused Goods.

84 Before any warehoused Goods, or Goods entitled to any Drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, are cleared or permitted to be exported, the Exporter, or his Agent, shall deliver to the Collector an Entry Outwards of such Goods in the Form in that behalf in the Schedule (8) or (9), and as many Copies of such Entry as the Collector may require, and give security by Bond in double the amount of Duty payable by Law upon the Importation of such Goods, with Two sufficient sureties that such Goods shall be duly shipped and exported, and shall be landed at the place for which they are entered Outwards, or otherwise accounted for to the satisfaction of the Collector; and such Entry, signed by the proper Officer, shall be the Export Entry for such Goods: Provided, that no Bond shall be required in case of Goods shipped under drawback for *New Zealand* or any *Australian Colony*.

Drawbacks allowed.

85 There shall be allowed upon the exportation of Malt Liquors, Wine, Tea, Sugar, Coffee, Hops, Currants, Raisins, and Dates Imported into the Colony, a Drawback of the Duty paid thereon: Provided always, that proof be made to the satisfaction of the Collector that the full Duties due on Importation have been paid

No Drawback on Goods of less value than the Duties.

86 No Drawback shall be allowed upon the exportation of any Goods entered for Drawback, unless the Duty on such Goods amounts to Ten Pounds, and unless such Goods are shipped within Five years from the day of importation thereof.

Goods not to be entitled to Drawback if of less value than claimed. Penalty for entry of such Goods.

87 No Drawback shall be allowed on the exportation of any Goods entered for Drawback which are of less value than the amount of Drawback claimed, and all such Goods so entered shall be forfeited, and the person who caused such Goods to be so entered shall forfeit the sum of One hundred Pounds, or treble the amount of Drawback claimed in such case, at the election of the Treasurer.

88 Before any Goods in respect of which no Bond is required are shipped or water-borne to be shipped for exportation, the Exporter or his Agent shall deliver to the Collector an Entry outwards thereof, with such copies thereof as may be required by him, in the form in the Schedule (10) and containing the several particulars indicated or required thereby; and every Exporter of Goods who fails either by himself or his Agent to deliver to the Collector such Entry, and such copies thereof as aforesaid, shall forfeit the sum of Twenty Pounds.

Entry outwards of free Goods.

89 If any Goods taken from the Warehouse for removal or for Exportation are removed or shipped, except with the authority or under the care of the proper Officer of Customs, and in such manner, by such persons, within such time, and by such roads or ways as such Officer permits or directs, such Goods shall be forfeited; and if any other Goods are shipped except with the authority or under the care of the proper Officer of Customs, the same shall be forfeited.

Warehoused Goods shipped without authority forfeited.

90 If any Goods duly entered for delivery from the Warehouse for removal or exportation are lost or destroyed by unavoidable accident, either in the delivery from the Warehouse or in the shipping thereof, the Collector may remit the Duties due thereon.

Duty on Goods destroyed may be remitted.

Debentures for Payment of Drawback.

91 For the purpose of computing and paying any Drawback claimed and payable upon any Goods duly entered, shipped, and exported, a Debenture shall in due time after such Entry be prepared by the Collector, certifying that the full Duties due upon the importation of such goods have been paid, and that the same have been duly shipped and exported, and the Debenture shall thereupon be computed and forwarded with all convenient despatch by the Collector to the Treasurer for payment.

Debenture to be passed.

92 The person entitled to any Drawback on any Goods duly exported, elsewhere than to any *Australian Colony* or *New Zealand*, or his Agent duly authorised 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 relanded, and are not intended to be relanded, in any part of the Colony.

Declaration as to exportation and right to Drawback.

93 No Debenture for any Drawback allowed upon the exportation of any Goods shall be paid after the expiration of Two years from the date of the shipment of such Goods, nor in case of exportation to any *Australian Colony* or *New Zealand* until a Certificate under the hand of the principal Officer of Customs of the Port at which the Goods were landed, that the Goods were so landed is received: Provided, that in case of loss of such Goods, or any of them, or under other special circumstances, the Collector may waive the production of such Certificate.

Drawback to be paid within two years.

Certificate of landing in *Australia* or *New Zealand*.

94 If any Goods which have been cleared to be exported for any Drawback are not duly exported to parts beyond the Seas, or are unshipped or relanded in any part of the Colony (such Goods not having been duly relanded or discharged as short-shipped under the care of the proper Officers), the same shall be forfeited, together with any Ship, Boat, or Craft which may have been used in so unshipping, relanding, landing, or carrying such Goods from the Ship in which the same were shipped for Exportation; and the Master of such Ship, and any person

Penalties for illegal disposal of Goods exported on Drawback.

by whom or by whose orders or means such Goods are so unshipped, relanded, landed, or carried, or who aids, assists, or is concerned therein, shall forfeit a sum equal to treble the value of such Goods, or a penalty of One hundred Pounds, at the election of the Collector.

Stores for Foreign-bound Vessels.

Stores for Foreign-bound and Whaling vessels.

95 The Master of every Ship of the burden of Seventy tons or upwards, departing from any Port in the Colony upon a voyage to parts beyond the Seas, or upon a Whaling or a Sealing voyage on the open sea, shall, upon due Entry made by him in the form in the Schedule (8) or (9) and upon such terms and conditions as the Collector may direct, receive from the Collector a Warrant in duplicate in the same Form as the said Entry for the shipment from the Warehouse, and without the payment of Duty thereon, of such Stores as may be required and 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 on which she is about to depart.

Clearance of Ships Outwards.

Master to deliver Content and Manifest.

96 Before any Ship is cleared outwards from the Colony with any Goods shipped or intended to be shipped on board the same, the Master shall deliver to the proper Officer of Customs a Content of such Ship, and also a Manifest thereof, in the respective forms contained in the Schedule (11) and (12), and respectively 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 of such Content, in the presence of the Collector; and shall answer such questions concerning the Ship, the Cargo, and the intended voyage, as are demanded of him by such Collector; and before Clearance, the proper Officer of Customs shall compare the Entries Outwards with the Content and Manifest, and file such Content and Entries, and such Manifest upon being attached and sealed to a Docket filled up and signed by the Collector, shall, as to the Goods comprised therein, be the Clearance and authority for the departure of the Ship.

Time of Clearance.

97 The Collector shall not be compelled or compellable to grant a Clearance outwards of any Ship, unless all the documents or papers of such Ship, duly completed and certified where necessary, are deposited at the Custom House of the Port at or before the hour of one o'clock in the afternoon on the day of Clearance, but nothing herein contained shall prevent the Collector from granting, if he think fit, such Clearance on any day, although such documents or papers are not deposited before the hour aforesaid.

Penalty for departure without Clearance

98 If any Ship having cargo on board departs from any Port without being duly Cleared, the Master shall forfeit the sum of One hundred Pounds.

Forfeiture of Goods on non-shipment or illegal shipment.

99 If any Goods liable to Duty on Importation, or taken from the Warehouse to be exported, or entitled to Drawback on Exportation, which are enumerated in the Content of any Ship, are not duly shipped before the departure of such Ship, or are not duly certified by the proper Officer as short-shipped, such Goods shall be forfeited; or if any such Goods are taken on board such Ship, not being enumerated in such Content, the Master of the Ship shall forfeit the sum of Five Pounds in

respect of every package of such Goods; and if any Goods duly shipped on board such Ship are landed at any other place than that for which they are cleared, unless otherwise accounted for to the satisfaction of the Collector, the Master of such Ship shall forfeit a sum equal to treble the value of the Goods so landed; and if any Goods are shipped or water-borne to be shipped, without being duly cleared, or otherwise contrary to this Act, the same shall be forfeited.

Boarding of Ships after Clearance Outwards.

100 Any Officer of Customs may go on board any Ship after Clearance outwards within the limits of any Port in the Colony, or within one league of the coast thereof, and may demand the Ship's Clearance; and if there be on board any Goods or stores not entered in the Manifest, such Goods or stores shall be forfeited; and if any Goods contained in such Manifest be not on board, the Master shall forfeit the sum of Twenty Pounds for every package or parcel of Goods contained in such Manifest, and not on board. Boarding Ship after Clearance.

101 If any Officer of Customs places any lock, mark, or seal, upon any Goods taken from the Warehouse without payment of Duty as stores on board any Ship or Vessel departing from any Port in the Colony, and such lock, mark, or seal, is wilfully opened, altered, or broken; or if any such stores are secretly conveyed away, either while such Ship or Vessel remains at her first Port of Departure or at any other Port or place in the Colony, or on her passage from one such Port or place to another, before the final departure of such Ship or Vessel on her Foreign voyage, the Master shall forfeit the sum of Twenty Pounds. Penalty for breaking seals.

102 If any Ship departing from any Port in the Colony does not bring to at such Stations as are appointed by the Treasurer or Collector for the landing of Officers from such Ships, or for further examination previous to such departure, the Master of such Ship shall forfeit the sum of Twenty Pounds. Ships to bring to at Stations.

103 The time at which any Goods are shipped on board any Export Ship 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 the time of departure of such Ship. Time of exportation and departure.

104 The following Goods may, by Proclamation or Order of the Governor in Council, be prohibited either to be exported or carried coastwise:—Arms, Ammunition, and Gunpowder, Military and Naval Stores, and any Article which the Governor shall judge capable of being converted into or made useful in increasing the quantity of Military or Naval Stores; and if any Goods so prohibited are exported from the Colony or carried coastwise, or be water-borne to be so exported or carried, they shall be forfeited. Prohibition on exportation.

Coasting Trade.

105 All trade by sea from any one part of the Colony to any other part thereof shall be deemed to be a Coasting Trade; and all Ships while employed therein shall be deemed to be Coasting Ships. Coasting Trade defined.

Coasting Ship to
be confined to
Coasting voyage.

106 No Goods shall be carried in any Coasting Ship except such as are laden to be so carried at some Port or place in the Colony, and no Goods shall be laden on board any Ship to be carried coastwise, except at those Ports where there is a Clearing Officer of Customs; and if any Goods are taken into or put out of any Coasting Ship at sea or over the sea, or if any Coasting Ship touch at any place over the sea, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any Coasting Ship which touched at any place over the sea shall not declare the same in writing under his hand to the Collector at the Port in the Colony where such Ship afterwards first arrives, the Master of such Ship shall forfeit the sum of One hundred Pounds.

Times and places
for landing and
shipping.

107 If any Goods are unshipped from any Ship arriving coastwise, or shipped or water-borne to be shipped to be carried coastwise, on *Sundays* or Holidays, without the express permission of the proper Officer of Customs, or unless in the presence or with the authority of such Officer, or unless at such times and places as are appointed or approved by him for that purpose, the same shall be forfeited, and the Master of the Ship shall forfeit the sum of Fifty Pounds.

Transires.

108 Before any Coasting Ship departs from the place of lading, an account with a duplicate thereof, in the Form contained in the Schedule (13), and signed by the Master, shall be delivered to the Collector; and the Collector shall retain the duplicate and return the original account, dated and signed by him; and such account shall be the Clearance of the Ship for the voyage, and the Transire or Pass for the Goods expressed therein; and if any such account be false, the Master shall forfeit the sum of Twenty Pounds: Provided that nothing in this Section contained shall apply to any Coasting Ship that departs from any place of lading at which no Custom House Officer is stationed.

General Transires.

109 Provided always, that the Collector may, whenever it appears to him expedient, permit general Transires to be given, under such regulations as he may direct, for the landing and Clearance and for the Entry and unloading of any Coasting Ship and Goods, and the same may be revoked by notice in writing under the hand of the proper Officer delivered to the Master or owner of any Ship, or any of the crew on board.

Goods to be duly
discharged.

110 Within twenty-four hours after the arrival of any Coasting Ship at the place of discharge, if there be any Officer of Customs at such place, and before any Goods be unladen, the Transire, if any, with the names of the place or Wharf where the lading is to be discharged noted thereon, shall be delivered to the Collector, who shall note thereon the date of delivery; and if any Goods are unladen contrary hereto, the Master shall forfeit the sum of Twenty Pounds; and if any Goods are laden on board any Ship in any Port or place in the Colony and carried coastwise, or having been brought coastwise are unladen in any such Port or place contrary to this or any other Act relating to the Customs, such Goods shall be forfeited.

Officers may board
Coasting Vessels.

111 Any Officer of the Customs may go on board any Coasting Ship in any Port or place in the Colony, or at any period of her voyage search such Ship, and examine all Goods on board, and all Goods then lading or unloading, and demand all documents which ought to be on board such Ship; and the Collector may require that all or any such documents shall be brought to him for inspection; and the Master of any

Ship refusing to produce such documents on demand, or to bring the same to the Collector when required, shall forfeit and pay the sum of Twenty Pounds.

Transhipments.

112 It shall be lawful for the Collector to make such Rules and Orders as he may deem fit for the transhipment of Goods to be carried Coastwise or exported; and any Goods transhipped contrary to such Rules or Orders, or which having been entered to be transhipped are not transhipped, unless by the permission of the proper Officer, shall be forfeited, and the person or persons concerned therein shall forfeit and pay the sum of One hundred Pounds.

Rules for transhipment.

Bonds and other Securities.

113 All Bonds and other securities entered into by any person or persons for the performance of any condition, order, or matter relative to the Customs or incident thereto 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 any Act relating to the Customs; and all Bonds relating to the Customs, or for the performance of any condition or matter incident thereto, shall be taken to or for the use of Her Majesty; and all such Bonds, except such as are given for securing the due exportation of or payment of Duty upon warehoused Goods, may, after the expiration of Three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled, by or by the order of the Collector; and all Bonds given under the provisions of this or any Act relating to the Customs by persons under Twenty-one years of age shall be valid.

All Bonds and Securities entered into, valid.

Bonds to be taken to the use of Her Majesty.

False Declarations.

114 If any person, in any matter relating to the Customs, makes and subscribes any false Declaration, or makes or signs any Declaration, Certificate, or other Instrument required to be verified by signature only, the same being false in any particular, or if any person makes or signs any Declaration made for the consideration of the Collector, on any application presented to him, the same being untrue in any particular; or if any person required by this or any other Act relating to the Customs to answer questions put to him by the Officers of Customs shall not truly answer such questions; or if any person counterfeits, falsifies, or wilfully uses when counterfeited or falsified, any document required by this or any other Act relating to the Customs, or by or under the directions of the Treasurer or Collector, or any instrument used in the transaction of any business or matter relating to the Customs, or fraudulently alters any document or instrument, or counterfeits the seal, signature, initials, or other mark of or used by the Officers of the Customs, for the verification of any such document, or instrument, 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 Treasurer, or Collector, or Officers of Customs; every person so offending shall for every such offence forfeit the penalty of One hundred Pounds.

Penalty for false Declarations.

Smuggling—Restrictions on Small Craft.

Vessels and Boats used contrary to Regulations forfeited.

115 Every Vessel or Boat of less than Fifteen Tons burden which is used or employed in any manner within the limits of any Port shall be licensed by the Collector to be used or employed as next hereinafter provided; and every Vessel or Boat not so licensed shall be forfeited: Provided, that nothing in this Section contained shall apply to any Boat belonging to any Ship.

Collector may grant special Licences on terms.

116 The Collector may, if he thinks fit, grant Licences in respect of any such Vessels or Boats, upon such terms and conditions, and subject to such restrictions and stipulations as in such Licences mentioned; and if any Vessel or Boat so licensed does not comply with the conditions imposed by or expressed in any such Licence, or if such Vessel or Boat is found without having such Licence on board, such Vessel or Boat shall be forfeited: Provided, that the Owner or one of the Owners of every such Vessel or Boat shall, before the issue of such Licence, enter into a Bond to Her Majesty in three times the value of such Vessel or Boat with two sufficient Sureties, conditioned in such manner as the Collector may see fit.

Collector may revoke Licences.

117 The Collector may revoke, alter, or vary any Licence granted under any former Act, or which may hereafter be granted under this or any other Act relating to the Customs.

Vessels made use of in removal of prohibited Goods forfeited.

118 If any such Vessel or Boat is 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 of every such Vessel or Boat shall each forfeit and pay a penalty equal to the value of such Vessel or Boat, not in any case exceeding Five hundred Pounds.

Boats of Vessels to have thereon the name of Vessel, Port, and Master.

119 The Owner of every Ship belonging wholly or in part to any of Her Majesty's Subjects shall paint or cause to be painted upon the outside of the stern of every Boat belonging to such Ship the name of such Ship and the Port or place to which she belongs, and the Master's name within the transom, in white or yellow Roman letters, not less than Two inches in length, on a black ground, on pain of the forfeiture of every such Boat not so marked, wherever the same is found.

Boat not belonging to Ships to have name of Owner and Port thereon.

120 The Owner of every Boat not belonging to any Ship shall paint or cause to be painted upon the stern of such Boat, in white or yellow Roman letters, of Two inches in length, on a black ground, the name of the Owner and of the Boat and the Port or place to which she belongs, on pain of the forfeiture of such Boat not so marked, wherever the same is found.

Provisions for Prevention of Smuggling.

Vessels having secret places for concealing, or devices for running

121 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 of concealing goods, constructed in such Ships or Boats, or

having any hole, pipe, or device in or about such Ships or Boats adapted for the purpose of running Goods, shall be forfeited; and all Foreign Ships or Boats coming into any Port of the Colony having on board any Goods liable to the payment of Duties, or prohibited to be imported into the Colony, concealed in false bulkheads, false bows, double sides or bottoms, or in any secret or disguised place whatsoever, constructed in such Ships or Boats, shall be forfeited.

Goods, and Foreign Vessels having Goods in secret places, forfeited.

122 If any Goods liable to the payment of Duties are unshipped from any Ship or Boat in the Colony, (Customs or other Duties not being first paid or secured), or if any prohibited Goods whatsoever are imported or brought into any part of the Colony, or if any Goods whatever which are warehoused or otherwise secured in the Colony, either for Home consumption or exportation, are clandestinely or illegally removed from or out of any Warehouse or place of security; or if any Goods which are prohibited to be exported, are put on board any Ship or Boat with intent to be laden or shipped for exportation, or are brought to any quay, wharf, or other place in the Colony, 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 are 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 into the Colony, are found or discovered to have been concealed in any manner on board any Ship or Boat within the limits of any Port of the Colony, or are found either before or after landing to have been concealed in any manner on board any such Ship or Boat within such limits as aforesaid; then and in every of the foregoing cases all such Goods shall be forfeited, together with any Goods which are found packed with or used in concealing them.

Goods unshipped without payment of Duty, and prohibited Goods, liable to forfeiture.

Prohibited Goods shipped, or waterborne with intent to be exported, &c.

Goods concealed on board, and Goods packed therewith, forfeited.

123 All Goods the importation of which is in any way restricted, which are of a description admissible to Duty, and which are found or seized in the Colony 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 described in any information exhibited on account of such forfeiture or penalty as, and on the trial or hearing thereof be deemed and taken to be, Goods liable to and unshipped without payment of Duties, unless the contrary be proved.

Restricted Goods to be deemed run.

124 If any Ship or Boat belonging wholly or in part to Her Majesty's Subjects, or if any Foreign Ship or Boat is found or discovered to have been within one league of the Coast of the Colony, any such Ship or Boat so found or discovered, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any spirits, not being in a cask or other vessel capable of containing liquids of the size or content of Fourteen gallons at the least; or any Tobacco or Snuff not being in a cask or a whole and complete package, containing Sixty pounds weight of Tobacco or Snuff at the least; or any Cigars not being in a cask or package containing Fifty pounds weight of Cigars at the least; or any cordage or other articles adapted and prepared for slinging or sinking small casks; or any casks or other vessels whatsoever of less size or content than Fourteen gallons of the description used for the smuggling of Spirits, then, and in every such case, the said Spirits, Tobacco, Snuff, and Cigars, together with the casks or packages containing the same, and the cordage or other articles, casks, and other vessels of the description aforesaid, and also the Ship or Boat, shall be forfeited.

Vessels found within one league of the Coast with certain Goods on board, forfeited with the Goods.

Any Vessel or Boat arriving within any Port having prohibited Goods on board, forfeited.

125 If any Ship or Boat is found or discovered to have been within any Port, Bay, Harbour, or River of the Colony, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any Spirits, not being in a cask or other vessel capable of containing liquids of the size or content of Fourteen gallons at the least, or any Tobacco or Snuff, not being in a cask or package, containing Sixty pounds weight of such Tobacco or Snuff at the least, or being separated or divided in any manner within any cask or package, or any Cigars, not being in a cask or package containing Fifty pounds weight of Cigars at the least, every such Ship or Boat, and such Spirits, Tobacco, Snuff, and Cigars, shall be forfeited; but if it is made to appear to the satisfaction of the Treasurer, that such Spirits, Tobacco, Snuff, and Cigars were on board without the knowledge or privity of the Owner or Master of such Ship or Boat, and without any wilful neglect or want of reasonable care on their parts, then, and in such case, the Treasurer may direct the said Ship or Boat to be delivered up to the Owner or Master of the same.

Ships in Port with a Cargo, and afterwards found in ballast and Cargo unaccounted for, forfeited.

126 If any Ship or Boat whatever is found within the limits of any Port of the Colony with a cargo on board, and such Ship or Boat is afterwards 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 has legally discharged her cargo, such Ship or Boat shall be forfeited.

Certain ships from which Goods are thrown overboard to prevent seizure to be forfeited.

127 Every Ship or Boat which is found or discovered to have been within one league of any part of the coast of the Colony from which any part of the lading of such Ship or Boat has been thrown overboard, or on board which any of the Goods are staved or destroyed to prevent seizure, shall be forfeited.

Vessels throwing overboard any Goods during chase, forfeited.

128 When any Ship or Boat is found within one league of the coast of the Colony, and shall not bring to upon signal made by any Vessel or Boat in Her Majesty's service or in the service of the Customs, hoisting the proper Pendant and Ensign, in order to bring such Ship or Boat to, and thereupon chase is given, if any person or persons on board such Ship or Boat so chased during the chase, or before such Ship or Boat brings to, throws overboard any part of her lading, or staves or destroys any part of such lading, to prevent seizure thereof, then, and in any such case, such Ship or Boat shall be forfeited.

Ships to bring to on being chased, not bringing to, may be fired into.

129 If any Ship or Boat liable to seizure or examination, under this or any Act for the prevention of Smuggling does not bring to when required so to do, on 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 proper 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 such Captain, Master, or other person acting in his aid or by his direction, shall be and is hereby indemnified and discharged from any information, penalty, action, or other proceedings for so doing.

Ships may be searched within the limits of the Port.

130 Any Officer of Customs producing his Warrant or deputation (if required) may go on board any Ship which is within the limits of any Port of the Colony, and rummage and search the cabin and all

other parts of such Ship for prohibited or uncustomed Goods, and remain on board such Ship so long as she continues within the limits of such Port.

131 Any Officer of Customs, or other person acting in his or their aid, or duly employed for the prevention of Smuggling, may, upon reasonable suspicion, stop and examine any cart, waggon, or other means of conveyance, for the purpose of ascertaining whether any Smuggled Goods are contained therein; and if no such Goods are found, the Officer or other person so stopping and examining such cart, waggon, or other conveyance (having had probable cause to suspect that such cart, waggon, or other conveyance had Smuggled Goods contained therein,) shall not, on account of such stoppage and search, be liable to any Prosecution or Action at Law on account thereof; and all persons driving or conducting such cart, waggon, or other conveyance, refusing to stop or allow any such examination when required in the Queen's name, shall forfeit the sum of One hundred Pounds.

Officers of Customs may, on probable cause, stop carts, &c., and search for Goods.

132 The Collector may, upon such information as he deems sufficient, grant to any Officer of Customs or other person a Warrant in the form in the Schedule (14), and such Warrant shall have the same force and effect to all intents and purposes that a Writ of Assistance would have, and any Officer of Customs, or person acting under the direction of the Collector, having such Warrant from the Collector, may, in the day-time, enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance may 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 the Queen's Warehouse, and may take with him any Constable or other Peace Officer: Provided, that no such Warrant shall be in force for more than Ten days from the date thereof.

Warrant to search for and seize uncustomed Goods.

133 All Ships, Boats, Carriages, or other means of conveyance, together with all horses and other animals made use of in the removal, carriage, or conveyance of any Goods liable to forfeiture under this or any other Act relating to the Customs, shall be forfeited.

Ships and Boats used in removal of run Goods, to be forfeited.

134 All Ships and Boats, 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, shall and may be seized or detained in any place, either upon land or water by any Officer of Customs, or by any person or persons having authority from the Governor to seize, or duly employed for the prevention of Smuggling; and all Ships, Boats, and Goods so seized shall, as soon as conveniently may be, be delivered into the care of the proper Officer appointed to receive the same; and the forfeiture of any Ship or Boat shall be deemed to include her tackle, apparel, and furniture, and the forfeiture of any Goods shall be deemed to include the package in which the same are found, and all the contents thereof.

Ships, Boats, Goods, and persons may be seized or detained, and Goods delivered to the proper Officer.

135 If any Goods liable to forfeiture under this or any other Act relating to the Customs are stopped or taken by any Police Officer or other person acting by virtue of any Act of the Parliament of *Tasmania* or otherwise duly authorised, such Goods shall be carried, as soon as conveniently may be, to the Queen's Warehouse next to the place where the Goods were stopped or taken, and there delivered to the proper Officer appointed to receive the same.

Police Officers seizing Goods to carry them to the Queen's Warehouse.

136 If any such Goods are stopped or taken by any Police Officer on suspicion that the same had been feloniously stolen, the said Officer

Goods stopped by Police may be re-

tained until trial of persons charged with stealing them.

may carry the same to the Police Office to which the offender is taken, there to remain until and in order to be produced at the trial of the Offender, and in such case the Officer is required to give notice in writing to the Collector of his having so detained the said Goods, with the particulars of the same; and immediately after the trial of such Offender all such Goods shall be conveyed to and deposited in the Queen's Warehouse as aforesaid, to be proceeded against according to Law; and in case any Police Officer making detention of any such Goods neglects to convey the same to such Warehouse, or to give the notice of having stopped the same as before prescribed, such Officer shall forfeit the sum of Twenty Pounds.

Notice of seizures to be given, and seizures to be claimed within One month.

137 Whenever any Ship, Boat, or Goods are seized as forfeited under this or any Act relating to the Customs, the seizing Officer shall forthwith, unless such seizure is made in the presence of the Master or Owner of such Ship, Boat, or Goods, give notice in writing of such seizure, and of the grounds thereof, to the Master or Owner of such Ship, Boat, or Goods, if known, either by delivering the same to him personally, or by leaving the same at, or by transmitting the same by post to his place of abode, if known, or by publishing notice of such seizure in the *Gazette*; and all Ships, Boats, or Goods so seized under any Law relating to the Customs shall be deemed and taken to be condemned, and may be sold in the manner directed by Law in respect of Ships, Boats, and Goods seized and condemned for breach of any Law relating to the Customs, unless the person from whom such Ships, Boats, and Goods are seized, or the Master or Owner of them, or some person authorised by him, within One calendar month from the day of seizing the same, gives notice in writing to the person seizing the same, or to the Collector or other Chief Officer of the Customs at the nearest Port, that he claims or intends to claim the Ship, Boat, or Goods.

Governor in Council may restore seizures.

138 The Governor in Council may, by any Order in that behalf, direct any Ship, Boat, Goods, or Commodities whatever seized under this or any Act relating to the Customs to be delivered to the Proprietor thereof, whether condemnation has taken place or not, upon such terms and conditions as the Governor in Council may see fit.

Ships and Goods seized to be disposed of.

139 All Ships and Boats and all Goods whatsoever which are seized and condemned for breach of this or 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 Collector may direct.

Offences and Penalties.

Persons may be searched if Officers have reason to suspect smuggled Goods are concealed upon them.

140 Any Officer of Customs may search any person on board any Ship or Boat within the limits of any Port in the Colony, or any person who lands from any Ship or Boat, provided such Officer has good reason to suppose that such person has any uncustomed or prohibited Goods secreted about his person; and if any person obstructs any such Officer in going, remaining, or returning from on board, or in searching such Ship, Boat, or person, every such person shall forfeit a sum of Fifty Pounds; and if any passenger or other person on board any such Ship or Boat, or who may have landed from any such Ship or Boat, upon being questioned by any such Officer, whether he has any Smuggled Goods upon his person or in his possession, denies the same, and any such Goods are, after such denial, discovered to be or to have been upon his person or in his possession, such Goods shall be forfeited, and such person shall forfeit treble the value of such Goods.

Penalty on persons denying having smuggled Goods about them.

141 Before any person is searched by any such Officer as aforesaid, such person may require such Officer to take him or her before any Justice, or before the Collector, or other acting principal Officer of Customs, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct such person to be searched, and if a female she shall not be searched by any other than a female.

Persons before search may require to be taken before a Justice or the Collector.

142 Any Officer required to take any such person before such Justice, Collector, or other superior Officer of Customs, shall do so with all reasonable despatch; but if such Officer requires any person to be searched, not having reasonable ground to suppose that he has uncustomed or prohibited Goods about his person, such Officer shall forfeit and pay any sum not exceeding Twenty Pounds.

Penalty on Officers for misconduct.

143 Every person who is concerned in importing or bringing into the Colony any prohibited Goods, or any Goods the importation of which is restricted, contrary to such prohibition or restriction, and whether the same be unshipped or not; and every person who unships or assists or is 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 Goods liable to Duty, the Duties for which have not been paid or secured; or who knowingly harbours, keeps, or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept, or concealed, any such Goods, or any Goods which have been illegally removed without payment of Duty from any Warehouse or place of security in which they may have been deposited; or to whose hands and possession any such Goods knowingly come; or who assists or is concerned in the illegal removal of any Goods from any Warehouse or place of security in which they have been deposited as aforesaid; or who is in any way knowingly concerned in conveying, removing, depositing, concealing, harbouring, having possession of, or in any manner dealing with any Goods liable to Duties of Customs, with intent to defraud Her Majesty of such Duties or any part thereof; or who is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of such Duties or any part thereof; shall in each and every of the foregoing cases forfeit either treble the value of the Goods or the penalty of One hundred Pounds, at the election of the Treasurer, and every such person may be detained to be dealt with as hereinafter directed.

Persons concerned in importing prohibited or restricted Goods, whether unshipped or not, and persons unshipping, harbouring, or having custody of such Goods, to forfeit treble the value, or One hundred Pounds.

144 Every person who removes any Goods imported into the Colony from any Ship, Quay, Wharf, or other place previous to the examination thereof by the proper Officer of Customs, unless under the care or authority of such Officer, or who removes or withdraws from any Quay, 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, and every person who assists or is otherwise concerned in such removal or withdrawal, or knowingly harbours, keeps, or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept, or concealed, any such Goods, or to whose possession any such Goods knowingly come, every such person shall forfeit either treble the value thereof or the penalty of One hundred Pounds, at the election of the Treasurer.

Penalty upon persons removing Goods before examination.

145 Every person who is found or discovered to have been on board any Ship or Boat liable to forfeiture under this or any Act relating to the Customs for being found or discovered to have been within one league from the Coast of the Colony, having on board or in any manner attached thereto, or having had on board or in any manner attached

Penalty on persons found or discovered to have been on board Vessels liable to forfeiture.

thereto, or conveying or having conveyed in any manner such Goods or things as subject such Ship or Boat to forfeiture shall, upon being duly convicted of any of the said offences before any Justice, be adjudged by such Justice, for the first of such offences to be imprisoned in any House of Correction, and there kept to hard labour for any term not less than Six nor more than Nine Months, and for the second of such offences, respectively, for any term not less than Nine nor more than Twelve Months, and for the third or any subsequent offence for Twelve Months; and every such person may be detained, and taken before any Justice, to be dealt with as hereinbefore directed.

Justice to proceed to conviction of Smugglers, in certain cases, without an Order of the Treasurer.

146 Whenever any person is detained and taken before any Justice for unshipping, or for aiding or being concerned in the unshipping of any spirits, tobacco, or cigars liable to forfeiture under this or any other Act relating to the Customs, or for carrying, conveying, or concealing any such spirits, tobacco, or cigars, and it appears to such Justice that the quantity of spirits in respect of which such person has been so detained, does not exceed two gallons, or that the quantity of tobacco in respect of which such person is so detained does not exceed ten pounds weight, or that the number of cigars in respect of which such person is so detained does not exceed two thousand in number, such Justice may proceed summarily upon the case without any information, and although no direction is given by the Treasurer, and convict such person of such offence, and adjudge that such person shall, in lieu of any other penalty, forfeit any sum not less than the single value nor more than treble the value of such Goods, including the Duties of importation due thereon, and in default of payment of such sum of money commit such person to Gaol for any time not exceeding One month.

Persons taken before a Justice for any offence relating to the Customs may be detained or admitted to bail.

147 When any person is detained for any offence against this or any other Act relating to the Customs, and taken before any Justice, such Justice may, if he see reasonable cause, order such person to be detained in Gaol, or in the custody of the Police, a reasonable time, to obtain the order of the Treasurer and to prepare the necessary informations, convictions, and warrants of commitment, and at the expiration of such time to be brought before him, or any other Justice, who may then finally hear and determine the matter; but any person so detained may be liberated on giving, by recognizance, security to the satisfaction of a Justice in the sum of One hundred Pounds, or in the amount of the penalty sought to be recovered, to appear at such time and place as shall be appointed by such Justice for hearing the case.

Penalty on persons offering Goods for sale under pretence of being run or prohibited.

148 If any person offers for sale any Goods under pretence that the same are prohibited, or have been unshipped and run on shore without payment of Duties, all such Goods (although not liable to any Duties, or prohibited) shall be forfeited, and every person so offering the same for sale shall forfeit treble the value of such Goods.

No Subject of Her Majesty, except Officers, to take up spirits in small casks, sunk or floating upon the Sea.

149 No subject of Her Majesty, other than Officers of the Navy or Customs, shall intermeddle with or take up any Spirits, being in casks of less content than Ten gallons, which may be found floating upon or sunk in the sea within one league of the Colony; and if any Spirits are so intermeddled with or taken up, the same shall be forfeited, together with any Ship or Boat in which they are found.

Persons signalling Smuggling Vessels may be

150 No person shall, after Sunset and before Sunrise, between the First day of *April* and the First day of *October*, or after the hour of

Seven in the evening and before the hour of Six in the morning at any other time of the year, make, aid, or assist in making any Signal in or on board or from any Ship or Boat, or on or from any part of the coast or shore of the Colony, or within one league of any part of such coast or shore, for the purpose of giving notice to any person on board any Smuggling Ship or Boat, whether any person so on board of such Ship or Boat be or not within distance to notice any such Signal; and if any person, contrary to this Act, makes or causes to be made, or aids or assists in making, any such Signal, such person so offending shall be guilty of a Misdemeanor; and any person may stop, arrest, and detain the person so offending, and convey him before any Justice, who, if he see cause, shall commit the offender to Gaol, there to remain until delivered by due course of Law; and it shall not be necessary to prove on any information in such case that any Ship or Boat was actually on the coast; and the offender, being duly convicted, shall, by Order of the Court before whom he is convicted, either forfeit the penalty of One hundred Pounds, or, at the discretion of such Court, be committed to any Gaol or House of Correction, there to be kept to hard labour for any term not exceeding One year.

detailed and dealt with.

151 If any person be charged with, or informed against for, having made, or caused to be made, or for aiding or assisting in making, any such Signal as aforesaid, the burden of proof that such Signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose, shall be upon the defendant against whom such charge is made or such information filed.

Proof of a Signal not being intended on Defendant.

152 Any person whatsoever may prevent any Signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any information, suit, or action for the same.

Persons may prevent Signals.

153 All persons assembled, to the number of Three or more, for the purpose of unshipping, carrying, conveying, or concealing, any Spirits, Tobacco, or Cigars liable to forfeiture under this or any other Act relating to the Customs, and every person who by any means procures, hires, or deposes or authorises any other person to procure or hire, any person or persons to assemble for the purpose of being concerned in the landing or unshipping, or carrying, conveying, or concealing any Goods which are prohibited to be imported, or the duties for which have not been paid or secured, and every person who obstructs 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 duty, or in the due seizing of any Goods liable to forfeiture by this Act or any Act relating to the Customs, or who rescues, attempts, or endeavours to rescue, or causes to be rescued, any Goods which have been duly seized, or who, before or at or after any seizure, throws away, staves, breaks, or otherwise destroys, or endeavours to break, throw away, stave, or otherwise destroy, any Goods, to prevent the seizure thereof or the securing of the same, shall, upon being duly convicted of any of the said offences before any Justice, be adjudged by such Justice, for the First offence to be imprisoned in any Gaol or House of Correction, and there kept to hard labour for any term not less than Six nor more than Nine months, and for the Second offence for any term not less than Nine nor more than Twelve months, and for the Third or any subsequent offence for Twelve months.

Persons assembling to the number of three or more, to run Spirits, Tobacco, &c., or obstructing Officers, to be sent to House of Correction.

Penalty for obstructing Officers.

154 If any persons, to the number of Three or more together, armed with firearms or other offensive weapons, are within the Colony, or

Three or more armed persons assembled to land

or rescue
smuggled Goods,
guilty of felony.

within the limits of any Port, Harbour, or Creek thereof, assembled in order to be aiding and assisting in the illegal landing, running, or carrying away of any prohibited Goods or any Goods liable to any Duties which have not been paid or secured, or in rescuing or taking away any such Goods as aforesaid after seizure from the Officer of the Customs or other Officer authorised to seize the same, or from any person employed by or assisting such Officer, or from the place where the same are lodged by them, or in rescuing any person who is apprehended for any offence made felony by this or any Act relating to the Customs, or in the preventing the apprehension of any person who is guilty of such offence, or be so aiding or assisting, every person so offending, and every person aiding, abetting, or assisting therein, shall, being thereof convicted, be adjudged guilty of felony, and shall be liable, at the discretion of the Court before which he is convicted, to be kept in Penal Servitude for the term of Life, or for any term not less than Six years.

Persons shooting
at Boats belonging
to Customs Ser-
vice guilty of
felony.

155 If any person maliciously shoots at any Vessel or Boat in the service of the Customs within One league of any part of the Coast of the Colony, or maliciously shoots at, maims, or wounds, any Officer of Customs or any person acting in his aid or assistance, or duly employed for the prevention of Smuggling, in the execution of his office or duty, every person so offending, and every person aiding, abetting, or assisting therein, shall, upon conviction, be adjudged guilty of felony, and shall be liable, at the discretion of the Court before which he is convicted, to be kept in Penal Servitude for the term of Life, or for any term not less than Four years.

Any person in
company with four
others, having
smuggled Goods,
or with one other,
armed or dis-
guised, guilty of
felony.

156 If any person, in company with more than Four others, be found with any Goods liable to forfeiture under this or any other Act relating to the Customs, or in company with one other person, within Five miles of the Sea coast or of any Tidal river, and carrying offensive arms or weapons, or disguised in any way, every such person shall be adjudged guilty of felony, and shall, on conviction of such offence, be kept in Penal Servitude for any term not less than Three nor more than Seven years.

Persons assaulting
Officers by force
or violence may
be kept in Penal
Servitude.

157 If any person assaults, or by force or violence resists or obstructs, any Officer of Customs or other person duly employed for the prevention of Smuggling, in the due execution of his or their duty, or any person acting in his or their aid, every person so offending shall be guilty of a misdemeanor, and, being thereof convicted, shall be liable, at the discretion of the Court, to be kept in Penal Servitude for any term not exceeding Four years, or to be imprisoned for any term not exceeding Three years, with or without hard labour.

Officers may
patrol Coasts with-
out being liable to
suit.

158 Any Officer of Customs, or any person acting in his or their aid, or duly employed for the prevention of Smuggling, when on duty, may patrol upon and pass freely along and over any part of the coasts of the Colony, or any land adjoining the Coast, or the shores or banks of any river, creek, or inlet of the same, (not being a garden or pleasure-ground); and any such Officer or person so patrolling shall not be liable to any information, action, or suit for so doing.

As to Compensations and Rewards.

Officers wounded!
to be provided for,
&c.

159 If any Officer or Seaman employed in the service of the Customs is killed, maimed, wounded, or in any way injured, in the due execution of his office, or if any person acting in his aid, or duly employed for the prevention of Smuggling, is so killed, maimed, wounded, or in

any way injured while so aiding such Officer or Seaman so employed, the Governor in Council may make such provision for such Officer or person, or for the widows and families of such as shall be killed, as the Governor in Council may see fit.

160 The Governor in Council may order such reward as the Governor in Council may see fit, out of any pecuniary penalty, to any Officer or other person by whose means the same is recovered : Provided that, in default of such order, one moiety of such Penalty shall be paid into the General Revenue, and the other moiety to the Seizing Officer ; or if there be an Informer as well as a Seizing Officer, one-third shall be paid into the General Revenue, one-third to the Seizing Officer, and one-third to such Informer.

Rewards out of Penalties.
Application.

161 The Governor in Council may order to be paid, in respect of any seizure made under this or any Act relating to the Customs, to the person or persons making the same, such rewards as the Governor in Council may see fit, not exceeding the value of the Goods or things so seized, and for which purpose the value shall be taken to be such as the Governor in Council may think fit.

Rewards to Officers making seizures.

162 The Treasurer may, in case of any seizure of Ships, Boats, or Goods, or of the apprehension of any parties, under this or any other Act relating to the Customs, direct the distribution of the Seizor's share of such Ships, Boats, or Goods, or of any penalties or rewards that may be recovered on account of any seizures, so that any other person through whose information or means such seizure was made or penalty recovered or party apprehended, and who may by him be deemed to be so entitled, may participate in such proportions as the Treasurer deems just.

Treasurer may distribute Officers' shares of seizure.

163 If any person discovers any spirits in casks of less content than Ten gallons found floating upon or sunk in the sea, and gives information to any Officer of the Customs or other person duly authorised to make seizure of such Spirits, so that seizure is made of the same, the person giving such information shall be entitled to and shall receive such reward as the Governor may direct.

Rewards to persons giving information of Goods floating or sunk in the sea.

Collusive Seizures.

164 If any Officer of Customs, or any other person or persons duly employed for the prevention of Smuggling, makes any collusive Seizure, or delivers up, or makes any agreement to deliver up or not to seize any Vessel or Boat, or any Goods liable to forfeiture, or takes any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty, or conspires or connives with any person to import or bring into the Colony, or is in any way concerned in the importation or bringing into the Colony, of any Goods prohibited to be imported or liable to Duties of Customs, for the purpose of seizing any Ship, Boat, or Goods, and obtaining any reward for such seizure, or otherwise, every such Officer or other person shall forfeit for every such offence the sum of Five hundred Pounds, and be rendered incapable of serving the Government of *Tasmania* in any office whatever ; and every person who gives, or offers, or promises to give or procure to be given, any bribe, recompense, or reward to, or makes any collusive agreement with, any such Officer or person as aforesaid to induce him in any way to neglect his duty, or to do, conceal, or connive at any act whereby any of the provisions of any Act relating to the Customs may be evaded, shall forfeit the sum of Two hundred Pounds.

Penalty on Officers making collusive Seizures, or taking bribes, and on persons offering them.

Legal Proceedings.

Penalties and forfeitures how to be sued for.

165 In all suits or proceedings at the suit of the Crown for the recovery of any duty or penalty, or the enforcement of any forfeiture under this or any other Act relating to the Customs, the parties thereto shall be entitled to recover costs against each other in the same manner as if such suits or proceedings were conducted and had between subject and subject, and the like amendments may be made in all such proceedings by the Judge or Court as may now be made in Civil actions; and all duties, penalties, and forfeitures incurred under or imposed by this or any other Act relating to the Customs, and the liability to forfeiture of any Goods seized under the authority thereof, shall and may, except as is hereinafter provided, be sued for, prosecuted, determined, and recovered by action of debt, information, or other appropriate proceeding in the Supreme Court in the name of the Attorney-General or of some Officer of Customs, and for the recovery or enforcement of any penalty or forfeiture by information in the name of some Officer of Customs, before a Justice.

Proviso where the Duties and Penalties sought to be recovered do not exceed £100.

Where suits for recovery of Duties and Penalties, though not exceeding £100, may be prosecuted before Supreme Court.

166 Where any Goods are seized in the Colony with regard to which the amount of Duties or Penalties claimed by the Crown does not exceed the sum of One hundred Pounds, such seizure or penalties shall not be sued for or enforced in the Supreme Court, but by information before a Justice; unless upon consideration of the facts and circumstances of, or the questions of Law involved in any case so excepted from the jurisdiction of the Supreme Court it shall appear to the Treasurer desirable that such case should be tried in the Supreme Court, in which case the Treasurer shall certify his opinion that it is a proper case to be tried in the said Supreme Court, to the Governor, who may thereupon make and issue an order to the Treasurer authorising such case to be brought in the Supreme Court; and the purport of such order shall be endorsed on any process to be issued out of such Court in such case at the suit or prosecution of the Crown, in the words following: "By Order of the Governor, this case appearing to be a fit case to be tried in the Supreme Court;" and the same shall confer jurisdiction on such Court to try such case.

Proceedings at the option of Defendant to be instituted in superior Courts in certain cases.

167 It shall be optional for the Defendant in any case, except as hereinafter provided, where the amount of Duties or Penalties claimed by the Crown does not exceed the sum of One hundred Pounds, to require that, instead of proceeding against him on account thereof by information before any Justice as aforesaid, the proceedings shall be brought in the Supreme Court; and upon the request in writing of such Defendant delivered to the Officer by whom the Goods were seized, or to the Collector, such proceedings may be instituted in the Supreme Court, for which purpose, on notice by the Defendant to the Justice, if proceedings have been already commenced before him, such Justice shall adjourn the case for one week to afford the Defendant an opportunity of delivering such request; and in order to confer jurisdiction on the Supreme Court, it shall be sufficient to state such request on the back of any Process to be issued in such case, in the words following:—"On the requisition of Defendant, who prefers a trial by the Supreme Court to a trial before Justices;" and such endorsement on the Process, signed by the Treasurer or Collector, shall be evidence to the Court of the same, notwithstanding the provisions hereinbefore contained: Provided that, in any case where proceedings shall have been already commenced before any Justice, and the Defendant is under bail or

recognizance to appear, or in custody for default of such bail, such proceedings shall not be removed, but such Justice shall hear and determine the case: Provided further, that the option hereinbefore given to a Defendant of removing any proceedings against himself before any Justice to the Supreme Court shall not be exercised after the commencement of the trial or hearing thereof before such Justice.

168 If any suit or prosecution for the recovery or enforcement of any penalty or forfeiture, in which the amount of Duties or Penalties claimed by the Crown exceeds the sum of One hundred Pounds, is commenced in the Supreme Court, the Treasurer, 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 two Justices, whereupon such suit or prosecution in the Supreme Court shall cease; and on the production of an order of the Treasurer directing the bringing such proceeding before a Justice, he shall receive such information, and in due course proceed to hear and determine the same.

Justices jurisdiction by consent where the sums claimed exceed £100.

169 When, by this or any Act relating to the Customs, a Penalty is jointly and severally incurred by any number of persons, such persons may be proceeded against jointly by one information, or severally by separate informations, as Her Majesty's Attorney-General may deem expedient; and in case of a proceeding against such several persons by joint information for recovery of the Penalty or Penalties so severally incurred by each, the Penalty shall be recoverable against each, notwithstanding that any one or other of such persons so jointly proceeded against may have allowed judgment to go by confession or default, or that the Penalty adjudged to be paid by any one or other of the Defendants so jointly sued may be for a different amount from that of the Penalty in which any one or other of such several persons may be convicted, or that any one or other of such several persons so jointly prosecuted may be acquitted; and no judgment on any such information shall be reversed or avoided, or error in law alleged therein, on the ground of any such judgment being obtained by confession or default of any of the persons, nor on account of any difference in the amount of the Penalty in which any one or more of such persons may be convicted, or the acquittal of any such persons; but every such judgment shall be valid and effectual against any or all of the said several persons so jointly proceeded against, and for the full amount of the Penalty in which such persons shall have been severally or respectively convicted.

Penalties, joint and several, may be sued for by joint and several information.

170 When any verdict passes against any person in the Supreme Court for any offence for which any pecuniary penalty is inflicted by this or any Act relating to the Customs, and it is made to appear that such person has been previously convicted of any similar offence, of which a certified copy of the conviction by the proper Officer of the Court in which such conviction took place shall be sufficient evidence, the presiding Judge may order that such person shall, in lieu of payment of any penalty, be imprisoned for a period not less than Six nor more than Twelve months, and such person shall be imprisoned accordingly.

Persons previously convicted may, on verdict, be imprisoned in House of Correction.

171 All proceedings for any penalty or forfeiture under this or any other Act relating to the Customs which may be prosecuted before Justices, may be prosecuted in the manner provided by *The Magistrates Summary Procedure Act*, save so far as is otherwise herein provided

Offences may be dealt with under 19 Vict. No. 8.

Form of Information, &c.

172 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 and condemnations for such forfeitures, may be in the Forms or to the effect in the Schedule (15) and (16); and the form of information given in the said Schedules, and the counts therein 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 any one or more of the said counts may be included in the same information, together with any other count or counts; and in any case, or for any offence or forfeiture for which no count is given in the said Schedule (16), such count may be substituted or added, as circumstances may require; and every such information, and every conviction, 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, either in the words of the Act or Acts by which the penalty for such offence has been inflicted or under which any forfeiture has been incurred, or in the words of the information by this Act prescribed; and the like counts shall be applicable to and sufficient for the like purposes, and be used in like manner in any information filed in any Court having jurisdiction in such cases, under this or any other Act relating to the Customs; and no conviction, warrant of commitment, or condemnation, shall be held void by reason of any defect therein, and no party shall be entitled to be discharged out of custody on account of such defect, provided it be alleged in such warrant that the said party has been convicted of such offence, and that it appears 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, and in any part of the Colony, and no objection shall be taken or allowed to any information, complaint, or summons, for any alleged defect therein, in substance or in form, or for any variance between such information, complaint, or summons, and the evidence adduced on the part of the informant or complainant at the hearing of such information or complaint.

Persons may be detained a reasonable time to prepare proceedings.

173 When any person is detained for any offence against this or any other Act relating to the Customs, and taken before any Justice, such Justice may, if he see reasonable cause, order such person to be detained in Gaol, or in the custody of the Police, a reasonable time, to obtain the order of the Treasurer, and to prepare the necessary informations, convictions, and warrants of commitment, and at the expiration of such time to be brought before him or any other Justice, who may then finally hear and determine the matter; or when any information is preferred before any Justice against any person for any such offence, and it appears to such Justice, by depositions on oath, that such person is likely to abscond before such information can be heard, such Justice may, in lieu of issuing a summons for the appearance of the offender, grant his warrant to apprehend, and bring such offender before him or any other Justice, at a time and place to be named in such warrant, for the hearing of such information; but any person so detained or apprehended may be liberated on giving, by recognizance, security to the satisfaction of such Justice, in the sum of One hundred Pounds, or in the amount of the Penalty sought to be recovered, and surrender himself to appear at such time and place as appointed by such Justice for hearing the case.

174 When any information is exhibited before any Justice for the forfeiture of any Goods whatsoever seized under this or any other Act relating to the Customs, such Justice is hereby required to summon the party to whom such Goods belonged, or from whom they were seized, to appear before him or any other Justice; and such Summons being directed to the party being left at his last known place of abode, or on board any ship to which such party may belong or have lately belonged, shall be deemed to have been sufficiently served, and upon his or their appearance or default, any Justice may proceed to the examination of the matter, and upon due proof that the Goods are liable to forfeiture under this or any Act relating to the Customs may condemn the said Goods.

Justices may condemn Goods liable to forfeiture.

175 In case of the non-payment of any Penalty incurred for any offence, the convicting Justice may, by warrant, commit such party to any Gaol or House of Correction, there to remain until the Penalty is paid; and every warrant of commitment may be executed by any Officer of Customs or Police; and such Justice is hereby also authorised and required, when such party is convicted of any offence for which the punishment of hard labour is inflicted, to commit such party by such warrant to any Gaol or House of Correction, there to be kept to hard labour for such time as may be authorised by this or any other Act relating to the Customs

Justices may commit in default of payment of penalty until paid.

176 Where any person is convicted before any Justice as aforesaid in any Penalty incurred as aforesaid, and except as is hereinafter provided, the said Justice may, in cases where upon consideration of the circumstances he deems it expedient so to do, and, for a First offence only, mitigate the amount of the said Penalty so as the sum to be paid by such person be not less than one-sixth part of the Penalty in which such person is convicted.

Justices may mitigate Penalties in certain cases to one-fourth.

177 Where any person is committed by any Justice to any Gaol or House of Correction for non-payment of any Penalty incurred under this or any Act relating to the Customs less than One hundred Pounds, the Gaoler or Keeper of such Gaol or House of Correction is hereby authorised and required to discharge such person at the end of Six Months from the commencement of his imprisonment.

Where the Penalty is less than One hundred Pounds, any person committed to be discharged in Six Months.

178 Where any person is convicted before any Justice of any offence for which any Penalty of One hundred Pounds or upwards is inflicted by this or any Act relating to the Customs, such Justice may, if he thinks fit, adjudge that such person shall, in default of paying such Penalty, be imprisoned for such offence, if it be a first one, in any Gaol or House of Correction, for a period of not less than Six nor more than Nine Months; and if it appears that such party was before convicted of any offence against this or any other Act relating to the Customs, it shall and may be lawful for the said Justice, if he thinks fit, to order and adjudge that such person shall, in lieu of such penalty, be imprisoned in any Gaol or House of Correction, and there kept, with or without hard labour, for any period not less than Six nor more than Twelve Months.

Justices may imprison in default of payment of Penalty, and if party previously convicted, may sentence to hard labour.

179 Where any married woman is convicted before any Justice of any offence against this or any other Act relating to the Customs, she shall, in default of paying any Penalty she may have incurred, be liable to be committed to any Gaol or House of Correction.

Married women may be committed.

180 No Writ of *Certiorari* shall issue to remove any proceedings before any Justice under this or any other Act relating to the Customs,

Writs of *Certiorari* and *Habeas Corpus*

not to issue except on affidavit.

nor shall any Writ of *Habeas Corpus* issue to bring up the body of any person who is convicted before any Justice under this or any other Act relating to the Customs, unless the party against whom such proceeding is directed, or who is so convicted, or his Attorney or Agent, states by affidavit in writing, duly sworn, the grounds of objection to such proceedings or conviction, and upon the return to such Writ of *Certiorari* or *Habeas Corpus*, no objection shall be entertained by the Court other than such as is stated in such affidavit.

Information to be by order of the Treasurer, and suits by the Attorney-General or some Officer.

181 No information shall be preferred for any offence against this or any other Act relating to the Customs, nor shall any suit be commenced for the recovery of any penalty or forfeiture for any such offence, except in the cases of persons detained and carried before Justices in pursuance of such Act or Acts as aforesaid, unless such information is preferred under the direction of the Treasurer, or unless such suit is commenced in the name of Her Majesty's Attorney-General, or of some Officer of Customs under the direction of the Treasurer.

Defendant may be held to bail.

182 In all suits or informations in the Supreme Court for recovery of Penalties under this or any other Act relating to the Customs, the Defendant may be arrested by Writ of *Capias*, in which shall be specified the amount of the Penalty or sum sued for, and may be held to bail for the same in the same manner as nearly as may be as Defendants in civil suits may now be held to bail: Provided that, in case proceedings are about to be taken by information, he may be held to bail before such information is filed.

Service of Subpœna and Summons.

183 In any case, service of a Copy of a Writ of Subpœna or Summons, either on the Defendant personally, or by leaving the same at his last known place of abode, or on board any Ship or Vessel to which such Defendant may belong or have lately belonged, shall be deemed to be sufficiently served.

The Attorney-General may enter a *nolle prosequi*.

184 In any prosecution for recovery of any fine, penalty, or forfeiture, incurred under this or any other Act relating to the Customs, the Attorney-General, if satisfied that such fine, penalty, or forfeiture was incurred without any intention of fraud, or that it may be inexpedient to proceed in the said prosecution, may enter a *nolle prosequi*, or otherwise, on such information, as well with respect to the share of such fine, penalty, or forfeiture to which any Officer or Officers may be entitled, as to the Queen's share thereof.

Where verdict passes for the Crown, execution to issue in Fourteen days.

185 In any case where a verdict is obtained at the suit of the Crown against any Defendant in the Supreme Court in any cause, execution thereon may issue after the expiration of Fourteen days from the date of such verdict, in the same manner as execution may issue in any civil action between subject and subject, unless the Judge who tried the cause, or some other Judge, or the Court, order execution to issue at any earlier or later period with or without terms.

Within what time suits, &c. are to be brought.

186 All suits or informations brought or exhibited for any offence against this or any other Act relating to the Customs in any Court, or before any Justice, shall be brought or exhibited within Three years next after the date of the offence committed.

Proofs in Proceedings under the Customs Laws.

Defendant's proofs in Smuggling cases.

187 If any prosecution under the direction of the Treasurer 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 Act relating to the Customs, any dispute arises whether the Duties of Customs have been paid in respect of such Goods, or the same have been lawfully imported, or lawfully unshipped, then, and in every such case, the proof thereof shall be on the Defendant in such prosecution.

188 The averment that the Treasurer directed or elected that any information or proceedings under this or any other Act relating to the Customs shall be instituted, or that any Goods thrown overboard, staved, or destroyed, were so thrown overboard, staved, or destroyed to prevent seizure, or that any Goods thrown overboard, staved, or destroyed when chased by any Ship or Boat in Her Majesty's Service or in the Service of the Customs, were so thrown overboard, staved, or destroyed to avoid seizure, or that any person is an Officer of Customs, or that any person was employed for the prevention of Smuggling, or that the offence was committed within the limits of any Port, or where the offence is committed in any Port of the Colony, the naming of such Port in any information or proceedings, shall be deemed to be sufficient, without proof of such fact or facts, unless the Defendant in any such case proves to the contrary.

Averments in Smuggling cases.

189 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 any 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, but of the best quality, upon which the Duties of importation are paid, were sold at or about the time of the offence, or according to the rate and price for which the like sort of Goods were sold in Bond at or about the time of the offence, with the Duties due thereon added to such rate or price in Bond.

How value is to be ascertained.

190 If upon any trial a question arises whether any person is an Officer of Customs, his own evidence thereof, or other evidence of his having acted as such, shall be deemed sufficient; and such person shall not be required to produce his Commission or Deputation unless sufficient proof shall be given to the contrary.

Vivâ voce evidence may be given that a party is an Officer.

191 Upon the trial of any issue, or upon any Judicial hearing or investigation touching any seizure, penalty, or forfeiture, or other proceeding under any Law or Laws relating to the Customs, or incident thereto, where it may be necessary to give proof of any Order issued by the Governor or by the Treasurer or Collector, respectively, the Order, or any Letter or Instructions referring thereto which is officially received by any Officer of Customs for his guidance, and under which he acted as such Officer, shall be admitted and taken as sufficient evidence and proof of such Order.

What shall be deemed sufficient evidence of Orders.

192 The condemnation of Goods by any Justice, as forfeited under the Laws relating to the Customs, may be proved in any Court of Justice or before any competent tribunal, by the production of such condemnation purporting to be signed by such Justice, or an examined copy of the record of such condemnation certified by the Clerk of Petty Sessions.

Proof of condemnation by a Justice.

Entry of Appearances and Claims in cases of Seizure.

193 No claim nor appearance shall be permitted to be entered to any information filed for the forfeiture of any Ship, Boat, or Goods, seized for any cause of forfeiture and returned into any Court, unless such claim or appearance be made by or in the true and real name

Claim to be in name of *bonâ fide* owners.

of the Owner or Proprietor of such Ship or Goods, describing the place of residence and the business or profession of such Owner or Proprietor ; and oath shall be made by such person before a Justice or Commissioner of the Supreme Court that the said Ship, Boat, or Goods was or were his property at the time of Seizure, or else oath shall be made by the Attorney by whom such claim or appearance is entered that he has full authority from such Owner to enter the same, and that to the best of his knowledge and belief such Ship, Boat, or Goods was or were at the time of the Seizure thereof the *bonâ fide* property of the person in whose name such claim or appearance is entered ; and on failure of making such proof of ownership, the Ship or Goods shall be condemned, and judgment shall be entered thereon by default, according to the usual practice of the Court, as if no claim or appearance had been made.

If Goods owned by more than five Co-proprietors, two may make the oath.

194 When any such Ship or Goods shall, at the time of the Seizure thereof, be the *bonâ fide* property of any number of Proprietors exceeding Five, it shall not be necessary for more than Two of such Proprietors to enter such claim or appearance on the part of themselves and their Coproprietors, or to make such oath as aforesaid.

If Goods owned by a Company, the oath may be made by Public Officer or Agent.

195 When any such Ship or Goods shall, at the time of the Seizure thereof, be the property of any Joint Stock Company, or of Partners in any Copartnership actually carrying on trade in any part of the Colony, such claim and appearance may be entered, and oath made, by any Public Officer of such Joint Stock Company, or by any Agent for, or any one of the Partners in, any such Copartnership ; and every person who is convicted of taking a false oath as to any or either of the facts hereinbefore required to be sworn to shall be deemed guilty of perjury, and liable to the pains and penalties thereof.

In suits on seizure, Judge may certify probable cause in bar.

196 In case any information or suit is tried for any cause of forfeiture and a verdict is found for the Defendant, and it appears to the Judge before whom such trial was had that there was a probable cause of Seizure, such Judge shall certify on the Record that there was such probable cause, and such Certificate shall be a bar, and may be pleaded as such to any action, information, or other proceeding against the party making such Seizure ; and in case any action, information, or other proceeding is brought to trial against any person whatsoever on account of any Seizure, (whether any information is brought to trial for the condemnation of the same or not), and a verdict is given for the Plaintiff, if the Court or Judge before whom such action, information, or other proceeding is tried, certifies on the Record or other written proceeding, that there was proper cause for such Seizure, then the Plaintiff shall not be entitled to more than Two Pence damages, nor to any costs, nor shall the Defendant or Defendants in any such prosecution be fined more than One Shilling ; and the production of such Certificate, or a copy thereof verified by the signature of the Officer of the Court having charge thereof, shall be sufficient evidence of such Certificate.

Actions against Officers of Customs.

One Month's notice of action to Officer before process.

197 No action or suit shall be commenced against any Officer of Customs, or against any person acting under the direction of the Treasurer or Collector, for anything done in the execution of or by reason of his Office, until One Month next after notice in writing is 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, the name and place of abode of the Plaintiff, and the name and place of abode or business of such Attorney or Agent ; and if any Action or Suit

is commenced against any such Officer or other person and no such notice is given, such Officer or other person may call upon the Plaintiff to establish to the satisfaction of the Court, on affidavits on both sides, that such Action or Suit is brought for some act, matter, or thing not done in the execution of or by reason of his Office, and if the Plaintiff fails so to satisfy the Court, such Action or Suit shall discontinue: Provided always, that if the Plaintiff so satisfies the Court, he shall not be allowed on the trial of such Action to give evidence of any cause of Action other than such as is disclosed in his said affidavit.

198 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 with costs; 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.

Evidence limited to subject in notice.

199 It shall be lawful for any Officer or person to whom such Notice is given, at any time within One Month after service of such Notice as aforesaid, to tender amends to the Plaintiff, or his Agent or Attorney, 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 must be obtained according to Law; and if upon the trial of such Action the Jury finds the amends so tendered sufficient, they shall give a verdict for the Defendant.

Officer may tender amends.

200 In case any such Officer, or other person as aforesaid, neglects to tender amends, or shall not have tendered sufficient amends before the Action brought, it shall be lawful for him, by leave of the Court in which such Action shall be brought, or a Judge thereof, at any time before the trial of the said Action to pay into Court a sum of money by way of amends, and plead such payment into Court.

Officer omitting to tender amends may pay money into Court.

201 Every such Action against any Officer or person as aforesaid shall be commenced within Three Months after the cause of Action arises; and if such Action be brought in respect of any Seizure made by such Officer or other 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 Defendant may plead the general issue, and give the special matter in evidence on the trial thereof; and if the Plaintiff is nonsuited or discontinues, or if upon a verdict or demurrer judgment is given against him, the Defendant shall be entitled to costs, and have such remedy for recovering the same as any other Defendant now has in other cases where costs are legally recoverable.

Actions against Officers to be brought within Three Months after cause arises.

As to the Interpretation of Terms used in this Act.

202 For the purposes of this Act,—

"Attorney-General" shall include Solicitor-General or other Chief Law Officer of the Crown: Interpretation of Terms.

"Collector" generally, wherever any act, matter, or thing shall or may be required, by this or any other Act relating to the Customs, to be done by or with the Collector, the same may be done by or with the Collector or other the principal Officer of Customs at the Port or place where such matter or thing is required to be done, and be as valid and effectual as if done by or with any Collector of Customs:

"Her Majesty" shall mean Her Majesty, Her Heirs and Successors:

- “Justice” shall mean Justice of the Peace :
- “Landing Waiter” shall include any Officer duly authorised to superintend the landing and examination of Goods on their Importation :
- “Master” shall mean the person having or taking the charge or command of any Ship :
- “Proper Officer” shall mean the person appointed by the Governor or the Collector for the particular duty, service, or purpose in connection with which such expression is used :
- “Queen’s Warehouse” shall mean any place provided by the Crown for lodging Goods under seizure or for detention by any Officer of Customs :
- “Seaman” shall include mate, mariner, sailor, or landsman, being one of the crew of any Ship :
- “Searcher” shall include any Officer duly authorised to superintend the Shipping and Exportation of Goods :
- “Ship” shall mean Ship or Vessel of any description :
- “Treasurer” shall mean the Colonial Treasurer for the time being of *Tasmania* :
- “Warehouse” shall mean any place in which Goods entered to be warehoused may be lodged, kept, and secured, whether such Warehouse belongs to or is occupied by any private person or by or on behalf of the Government of *Tasmania*.

This Act not to affect storage of Gunpowder, nor importation of Cattle, nor the present Tariff.

203 Nothing in this Act contained shall be deemed or taken to affect the Acts of Council, 2 *Victoria*, No. 12, and 8 *Victoria*, No. 1; nor the provisions of the Act of the Parliament of *Tasmania*, 21 *Victoria*, No. 31, save so far as the same are hereby repealed; and save as aforesaid the last mentioned Act shall be deemed and taken to be incorporated herewith.

Repeal of Acts.

Repeal of Acts.

204 The several Acts and parts of Acts set forth in the Schedule (17) are hereby repealed to the extent to which such Acts or parts of Acts are by such Schedule expressed to be repealed, except as to any thing done before the commencement of this Act, and except so far as relates to any arrears of Duty, or to any Drawback which are or is due or payable, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore 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 which is committed, or any forfeiture which is incurred, before the commencement of this Act; and all Orders made by the Governor in Council, or by the Treasurer or Collector, all Bonds taken or Licences granted, and all things done under the authority or in pursuance of any of the Acts hereby repealed, shall nevertheless be valid and effectual.

Commencement of Act.

205 This Act shall come into force and take effect from and after the First day of *January*, 1862.

Short Title

206 Whenever this Act is cited or referred to, it shall be sufficient to use the expression, *The Customs Act*.

SCHEDULE.

(1.)

Sect. 9.

RATES of Rent for Warehousing Goods :—

	Charges for receiving and issuing		Rate of Rent per Week.
	s.	d.	s. d.
Pipe, Butt, or Piece	2	0	0 8
Puncheon above 60 gallons	2	0	0 8
Hogshead containing 60 gallons and under	1	6	0 4
Barrel or Quarter-cask, 30 gallons and under	1	0	0 2
Keg or Cask Wine or Spirits	0	6	0 2
Case containing 6 gallons and above	0	3	0 2
Case under 6 gallons	0	3	0 1
Hogshead Tobacco	2	0	1 0
Tierce ditto above 4 cwts	2	0	0 4
Half-tierce ditto 4 cwts. and under	1	0	0 3
Keg ditto	0	6	0 2
Case ditto	0	6	0 2
Case, small, ditto	0	3	0 1
Case Cigars to 10,000	1	0	0 2
Ditto above 10,000	2	0	0 4
Ton of Sugar and Coffee in bags or baskets	4	0	0 6
Hogshead Refined Sugar	2	0	0 6
Tierce ditto	2	0	0 6
Barrel ditto	1	0	0 3
Pocket of Hops ..	0	6	0 2
Carrotel Dried Fruit	1	0	0 6
Barrel or Package ditto	0	6	0 3
Chest of Tea	0	3	0 1
Malt, per bushel	0	1	0 0½

And for every smaller Package of Tea in same Proportion.

(2.)

Sect. 28.

MASTER'S REPORT INWARDS.

TASMANIA.—INWARDS.

[Agent's Name and Address.]

Port of

IN the Ship ,
Vessel Master, from Tous, Guns, Men, [Country of Ship]

Marks and Numbers.	Number of Packages.	Description of Package.	Contents of Package.	Whether under Bond, for Drawback, or Transhipped.	Country of Production and Manufacture.	Name of Consignee.

STORES:

Stores remaining on Board; viz.—

I DECLARE that the Entry above written is a just Report of my Ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge,

and that I have not broken Bulk or delivered Goods out of my said Ship since her departure from _____ the last Foreign place of loading, (except at _____ [stating where, if any where.]

Signed and declared this _____ day } (Signed) Master.
of _____ in presence of }
Collector.

NOTE.—Lists of Crew and Passengers to be written on the back of this Report.

Sect. 33.

(3.)

ENTRY INWARDS.

INWARDS. [Post on No. _____, when required.]

Port of _____ 186
In the [Country of] Vessel _____ Master from _____
[Signature of Importer or his Agent.]

Marks.	Numbers.	Quantity, Description, and Contents.	Value.	Rate of Wharfage.	Wharfage.	Duty.	TOTAL.
			£				

I DECLARE to the truth of the Value above given.

[Signature of Importer or his Agent.]

The Landing Waiter.

Collector..

Sect. 39.

(4.)

SIGHT ENTRY.

Port of _____
In the [name of Ship] [British, or, if Foreign, the Country] Vessel [name of] _____
Master from _____

S I G H T.

I _____ the Importer [or Agent to _____ the Importer] of the Goods above-mentioned, do hereby declare that I have not [if Importer, or, that to the best of my knowledge, he has not, if Agent] received sufficient Invoice, Bill of Lading, or other Advice from whence the description, quantity or value of the goods above-mentioned can be ascertained.

Signed and declared this _____ day } (Signed)
of _____ 186 in presence of }
Collector. Importer [or Agent.]

You may permit the Goods above-mentioned to be landed for your view and examination; and you are to endorse hereon the particular description and quantities, and return the same to me immediately, that a perfect Entry may be made, and the full Duties paid.

Custom House, _____ 186
To the Landing Waiter.. Collector..

(5.)

Sect. 67.

ENTRY FOR THE REMOVAL OF GOODS UNDER BOND,
COASTWISE.

REMOVAL COASTWISE.

Port of _____ 186
 IN the [Country of] Vessel Master, for
 [Signature of Owner or his Agent.]

Ex [Name of Ship] from [Port.]
 Bonding Mark } WAREHOUSED by _____ the
 No. } day of _____ 186 and now to be shipped under bond.
 Quantity } Bond given.
 Strength }
 To the _____ Collector.

(6.)

Sect. 79.

ENTRY OF GOODS FROM THE WAREHOUSE FOR HOME CON-
SUMPTION.

HOME CONSUMPTION.

Port of _____ 186
 In the Warehouse } Ex [Country of] Vessel, Master, from
 [Signature of Owner or his Agent.]

Bonding Mark } WAREHOUSED by _____ the
 No. } day of _____ 186 and now for all
 Quantity } Duties _____ £
 Strength }
 To the Warehouse Keeper. _____ Collector.

(7.)

Sect. 82.

ENTRY OF SHIP OUTWARDS.

Port of _____ 186
 I HEREBY enter Outwards for the Port of _____ the under-mentioned Vessel,
 of which I am the Master :—
 Name of Vessel.....
 Country of ditto
 Tonnage
 Port of Registry.....
 Intended Hour of Clearing.....
 To the Collector of Customs. _____ Master.

Sects. 84. 95.

(8.)

ENTRY OF GOODS FROM THE WAREHOUSE UNDER BOND FOR EXPORTATION.

OUTWARDS. [For Ship's Stores, *when required.*]

Port of 186
 IN the [Country of] Vessel, Master, for
 [Signature of the Owner or his Agent.]

Bonding Mark } Ex [Name of Ship] from [Port.]
 No. } WAREHOUSED by the
 Quantity } day of 186 and now to be shipped under bond.
 Strength } Value £
 Bond given.

To the Collector.

Sect. 84.

(9.)

ENTRY FOR SHIPMENT OF GOODS FOR DRAWBACK.

OUTWARDS.

Port of 186
 IN the [Country of] Vessel Master, for
 [Signature of Owner or his Agent.]

Marks and Numbers.	Quantity and Description.	Value.	Amount of Drawback claimed.	When and by whom Duty paid.

To the Searcher.

Collector.

(10.)

Sect. 88.

ENTRY FOR SHIPMENT OF GOODS NOT LIABLE TO DUTY.

OUTWARDS.

Port of 186
 IN the [Country of] Vessel, Master, for
[Signature of Exporter or his Agent.]

Marks and Numbers.	Quantity and Description.	Value.	Produce.

I DECLARE to the truth of the Value above given.

[Signature of the Exporter or his Agent.]

To the Searcher.

Collector.

(11.)

Sect. 96.

MASTER'S REPORT OUTWARDS.

TASMANIA.

CONTENT.

Port of Tons, Guns, Men, [Country of Ship]
 IN the Master, for
 Vessel

Marks and Numbers.	Number of Packages.	Description of Packages.	Contents of Packages.	Whether under Bond for Drawback or Transhipped.	Country of Production or Manufacture.	Names of Shippers.	Names of Consignees.

STORES.

Stores remaining on Board, viz. :—

Stores now from the Warehouse, under Bond.

I do declare that the above Content is a true account of all goods Shipped, or intended to be Shipped on board the above-mentioned Ship, and correct in all other particulars.

(Signature of Master.)

Signed and declared this day }
 of before me, }
(Signed) Collector.

NOTE.—Lists of Crew and Passengers to be written on the back of this Report.

(12.)

MANIFEST.

TASMANIA.

Port of Manifest of Vessel, Tons, Guns, Men. [Country of Ship.]
Master, for

Marks and Numbers.	Number of Packages.	Description of Packages.	Content of Packages.	Whether under Bond for Drawback or Transhipped.	Country of Production or Manufacture.	Names of Shippers.	Names of Consignee.

STORES.

Stores remaining on Board, viz. :—

Stores now from the Warehouse under Bond.

PRODUCED before me, at the Custom House,
day of 186 .

[Signature of Master.]
this

[Signature of Collector.]

(13.)

TRANSIRE.

TASMANIA.

Port of

Ships Name.	Master's Name.	Tonnage.	Port of Registry.	Whither Bound.	Agent's Name.

Here state the particulars according to the above headings.

Marks and Numbers.	Number of Packages.	Description of Package.	Contents of Package.	Name of Consignee.

Warehoused Goods removed under Bond.

Goods duty paid.

British and Foreign Goods.

Goods the Produce or Manufacture of Tasmania.

CLEARED the

day of

[Signature of Master.]
186 .

[Signature of Collector.]

(14.)

COLLECTOR'S WARRANT.

Sect. 132.

To all Officers of Customs, Constables, and other persons acting in their assistance.

You are hereby authorised and required, at any time in the day time, to enter into and search any house, shop, cellar, warehouse, room, or other place; and in case of resistance, to break open doors, chests, trunks, and other packages, and to seize and bring away any uncustomed or prohibited goods, and forthwith to put and secure the same in the Queen's Warehouse: And for your so doing this shall be your sufficient Warrant.

Dated this day of in the year one thousand eight hundred and
Collector.

(15.)

FORM OF INFORMATION BEFORE JUSTICES OF THE PEACE.

TASMANIA } BE IT REMEMBERED that *A. B.*, an Officer of Customs under the direction of the Sect. 172.
 TO WIT. } Treasurer, informs me, the undersigned, one of Her Majesty's Justices of the
 Peace in and for the Colony of *Tasmania*

Exhibited to and before me the day of 186

(16.)

Sect. 172.

COUNT 1.

THAT *C. D.* did make and subscribe a false declaration [*or document*] purporting to be Sect. 114.
 [*here state the nature of the document generally*] the same being false and untrue, contrary to
 Section 114 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of One hundred
 Pounds.

COUNT 2.

That *C. D.* did untruly answer a certain question put to him by Sect. 114.
 an Officer of Customs, contrary to Section 114 of *The Customs Act*, whereby the said *C. D.* has
 forfeited the sum of One hundred Pounds.

COUNT 3.

That *C. D.* did counterfeit or falsify [*or "wilfully use when counterfeited" or "falsified,"* Sect. 114.
as the case may be] a certain document purporting to be [*here state the nature of the document*
generally] contrary to Section 114 of *The Customs Act*, whereby the said *C. D.* has forfeited
 the sum of One hundred Pounds.

COUNT 4.

That *C. D.* did fraudulently alter [*or counterfeit, as the case may be*] the seal, signature, Sect. 114.
 initials, *or* mark of [*or used by*] an Officer of Customs, contrary to Section 114 of *The*
Customs Act, whereby the said *C. D.* has forfeited the sum of One hundred Pounds.

COUNT 5.

That a certain vessel [*or boat*] called the whereof *C. D.* was Sect. 118.
 owner [*or master, as the case may be*] was unlawfully used in importing, landing, removing,
 carrying, *or* conveying, certain uncustomed or prohibited Goods to wit [*here mention*
generally the goods] contrary to Section 118 of *The Customs Act*, whereby the said *C. D.* has
 forfeited a sum not exceeding Five hundred Pounds, which the Treasurer has directed to be
 sued for in this case.

COUNT 6.

That *C. D.* was on board a ship or boat, part of the Cargo of which was thrown over- Sect. 128.
 board *or* staved *or* destroyed, to prevent seizure, contrary to Section of *The Customs*
Act, whereby the said ship or boat has become liable to forfeiture, as is therein directed.

COUNT 7.

That *C. D.* was driving or conducting a cart, waggon, or other conveyance, and refused to Sect. 131.
 stop, or to allow the examination thereof, when required in the Queen's name, contrary to
 Section 131 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of One
 hundred Pounds.

COUNT 8.

That *C. D.* an Officer of Police having detained certain Goods, to wit [*here mention* Sect. 136.
generally the goods] on suspicion of their being stolen, neglected to convey the same to
 the Queen's Warehouse [*or neglected to give notice thereof to the Collector*, contrary to Sec-
 tion 136 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of Twenty Pounds.

COUNT 9.

Sect. 140. That *C. D.* denied the possession of certain Smuggled Goods, to wit [*here mention generally the goods*] which were afterwards found to be [*or "to have been," as the case may be*] in his possession, contrary to Section 140 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said Goods.

COUNT 10.

Sect. 143. That *C. D.* was concerned in importing, or bringing into the Colony, certain prohibited or restricted Goods, to wit [*here mention generally the goods*] contrary to Section _____ of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said Goods [*or "the penalty of One hundred Pounds," as the case may be*] for which the Treasurer has elected to sue.

COUNT 11.

Sect. 143. That *C. D.* was concerned in unshipping, harbouring, keeping or concealing, [*or having possession of*] certain prohibited, or restricted Goods, to wit [*here mention generally the goods*] contrary to Section 143 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said Goods [*or "the penalty of One hundred Pounds," as the case may be*] for which the Treasurer has elected to sue.

COUNT 12.

Sect. 143. That *C. D.* was concerned in the illegal removal of certain goods, to wit [*here mention generally the goods*] from a Warehouse [*or otherwise illegally dealing with the same after they had been so removed*] contrary to the provisions of Section 143 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said goods [*or "the penalty of One hundred Pounds," as the case may be*] for which the Treasurer has elected to sue.

COUNT 13.

Sect. 143. That *C. D.* was knowingly concerned in evading Duties of Customs upon, or in dealing with, certain Goods, to wit [*here mention generally the goods*] with intent to defraud Her Majesty of the Duties of Customs in respect thereof, contrary to Section 143 of *The Customs Act*, 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 Treasurer has elected to sue.

COUNT 14.

Sect. 143. That *C. D.* did unship [*or was assisting or concerned in unshipping*] certain Goods, to wit [*here mention the goods generally*] contrary to Section 143 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said goods [*or "the penalty of One hundred Pounds," as the case may be*] for which the Treasurer has elected to sue.

COUNT 15.

Sect. 144. That *C. D.* was concerned in the removal of certain Goods, to wit [*here mention generally the goods*] or otherwise dealing with the same, contrary to Section _____ of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said Goods [*or "the penalty of One hundred Pounds," as the case may be*] for which the Treasurer has elected to sue.

COUNT 16.

Sect. 145. That *C. D.* was on board a ship or boat, within One league from the Coast of the Colony, contrary to Section 145 of *The Customs Act*, whereby the said *C. D.* has become liable to be imprisoned, as therein directed.

COUNT 17.

Sect. 148. That *C. D.* offered for sale certain Goods, to wit [*here mention generally the goods*] contrary to Section 148 of *The Customs Act*, whereby the said *C. D.* has forfeited the sum of _____ being treble the value of the said Goods.

COUNT 18.

Sect. 153. That *C. D.* was concerned in the assembling of persons contrary to Section 153 of *The Customs Act*, whereby the said *C. D.* has become liable to be imprisoned as therein directed.

COUNT 19.

Sect. 153. That *C. D.* obstructed persons employed for the prevention of Smuggling, or was concerned in the rescue, or attempt at rescue of seized Goods, or in the destruction, or attempt at destruction thereof, contrary to Section 153 of *The Customs Act*, whereby the said *C. D.* has become liable to be imprisoned as is therein directed.

COUNT 20.

Sect. 153. That *C. D.* obstructed a person duly employed for the prevention of Smuggling, contrary to Section 153 of *The Customs Act*, whereby the said *C. D.* has become liable to be imprisoned, as therein directed.

COUNT 21.

That certain Goods, to wit [*here mention generally the goods*], were seized on the day of _____ for being dealt with contrary to Section [*here insert the Section in figures*], of *The Customs Act*, whereby the said Goods have become liable to forfeiture, and that *C. D.* of _____ has claimed the same.

FORM OF SUMMONS ON INFORMATION FOR CONDEMNATION OF SEIZURES. Sect. 172.

To _____ of _____ in the Colony of *Tasmania*.

TASMANIA } AN information having been preferred by *A. B.*, an Officer of Customs
 TO WIT. } under the direction of the Treasurer, before me, the undersigned, one of
 Her Majesty's Justices of the Peace, for the condemnation of [*here state the Goods*]
 seized on the _____ day of _____ 18____, for being dealt with contrary to Section
 of *The Customs Act*, and claimed by you.

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

Given under my hand and seal at _____ in *Tasmania*
 aforesaid, this day of _____ 186____

FORM OF CONDEMNATION OF SEIZED GOODS.

Sect. 172.

TASMANIA } BE it remembered that an information having been exhibited by *A. B.*, an
 TO WIT. } Officer of Customs under the direction of the Treasurer, before me, the
 undersigned, one of Her Majesty's Justices of the Peace, for the condemnation of [*here*
state the Goods] for being dealt with contrary to Section _____ of *The Customs Act*,
 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 [me *or*] us, we do adjudge the same to be forfeited and do condemn
 the same accordingly.

Given under _____ hand and seal at _____ in *Tasmania*
 aforesaid, this _____ day of _____ 186____

(No. 17.)

Sect. 204.

ACTS AND PARTS OF ACTS TO BE REPEALED.

<i>Reference to Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
1 Vict. No. 18.	An Act to consolidate and amend the Laws passed for the Prevention of Smuggling.	The whole Act.
2 Vict. No. 34.	An Act to compel Masters of Vessels to come to anchor at certain Stations within the Ports of <i>Hobart Town</i> and <i>Launceston</i> .	The whole Act.
15 Vict. No. 5.	An Act to make temporary Provision for the Regulation of the Customs of <i>Van Diemen's Land</i> and its Dependencies.	The whole Act.
16 Vict. No. 2.	An Act for the Regulation of the Customs of <i>Van Diemen's Land</i> and its Dependencies.	The whole Act.
16 Vict. No. 15.	An Act to declare and define what Sugars shall be deemed to be "Raw Sugar" within the meaning of the Act of Council of this Island, intituled <i>An Act to make temporary provision for the Regulation of the Customs of Van Diemen's Land and its Dependencies</i> .	The whole Act.
17 Vict. No. 26.	An Act to alter and increase the Charges for the Warehousing of bonded Goods.	The whole Act.
21 Vict. No. 31.	An Act to alter the Duties of Customs.	Sections 3, 4, 5, and 6.