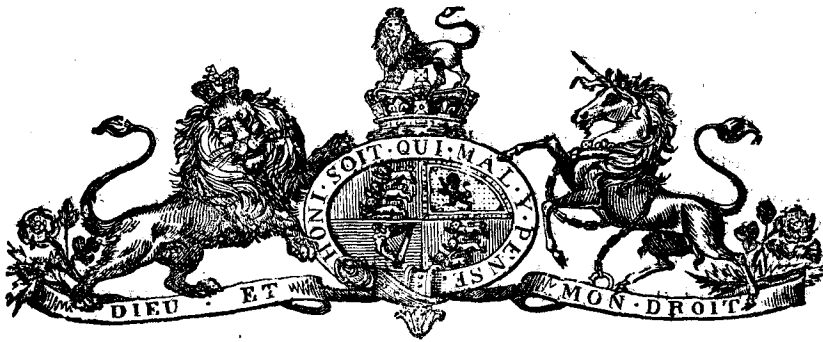


T A S M A N I A .



1874.

ANNO TRICESIMO-OCTAVO

VICTORIÆ REGINÆ,

No. 5.

AN ACT to amend "The Customs Duties Act, A.D. 1874.
1873." [18 September, 1874.] —

WHEREAS it is expedient to amend "The Customs Duties Act, 1873.:" PREAMBLE.
37 Vict. No. 1.

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:—

1 If the goods in any entry inwards be liable to pay Duty according to the value thereof at the Port of Entry in this Colony, the Importer or his Agent shall produce to the Collector the invoice or other account of such goods received by such Importer or his Agent, and make a Declaration in the form in the Schedule, which Declaration shall be subscribed by such Importer or Agent in the presence of the Collector.

Every person who makes any such declaration falsely shall be liable to a penalty not exceeding Fifty pounds.

2 If, upon the examination of any goods entered for Duty which are chargeable with Duty upon the value thereof, it appears to the Collector that such goods are not valued according to the true value thereof, or that they are properly chargeable with a higher rate or amount of Duty than that to which they would be subject according to the value thereof as described in the Entry, it shall be lawful for the Collector to detain the same, in which case he shall forthwith give Notice in writing to the person entering the same of the detention of such goods, and of the value thereof as estimated by such Collector, by delivering such Notice either personally or by post to such person addressed to him at his place of abode as stated in his Entry; and the Collector shall, within Seven days after the detention of such goods, determine either to deliver such goods on the entry of such person, or to retain the same for the use of the Crown, in which latter case he shall cause the value at which the

Certain goods to pay Duty according to value.

Detention of goods for under-value.

Service of Notice in case of detention.

Customs Duties Act Amendment.

A.D. 1874.

In case of sale
of goods, how
proceeds to be
applied.

goods were so entered, together with an addition of Five Pounds *per cent.* and the Duties already paid on such Entry, to be paid to the person entering the same in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such Entry at such value and on such terms as he may direct; and if the Collector retains such goods he shall dispose of them for the benefit of the Crown, and if the proceeds arising therefrom in case of sale exceed the sums so paid and all charges incurred by the Collector, One moiety of such surplus shall be applied by the Colonial Treasurer in such manner as the Governor in Council may approve, and the other moiety shall be accounted for, paid, and carried to account as Duties of Customs under the direction of the Colonial Treasurer.

Importation of
Spirits and To-
bacco restricted.

3 If any goods hereinafter enumerated or described 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 Colonial Treasurer may direct:—

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 packed in casks or cases, 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 :

25 Vict. No. 3.

anything contained in the Twenty-third, One hundred and twenty-fourth, and One hundred and twenty-fifth Sections of *The Customs Act* to the contrary notwithstanding.

Drawback upon
articles imported,
under certain
restrictions.

4 A drawback of the whole amount of Duty paid on the importation into this Colony by Visitors of Carriages, Pianofortes, Musical Instruments, and Sewing Machines, imported expressly for their own private use, may be paid to the person importing the same, or to his duly authorised agent, on the re-shipment of the same for exportation, subject to the following restrictions:—

Such re-shipment shall be made within Six months from the date of the Inward entry at the Custom House of the article so re-shipped.

The Collector shall be satisfied that such articles or any of them were imported expressly for the private use of the Importer, and that the full duty upon the article or goods so re-shipped was paid upon the importation thereof.

Drawback on
the exportation
of Silver Plate
imported for
Owner's use.

5 A drawback of the whole amount of Duty paid on the importation into this Colony of Silver Plate imported by the Owner for his own use, may be paid to such owner or his Agent on the re-shipment of the same for exportation, whenever the same shall take place, anything contained in this or any other Act to the contrary notwithstanding: provided such Owner or his Agent proves to the satisfaction of the Collector that the full Duty on such Silver Plate was paid on the importation thereof.

Application of
Section 4.

6 The provisions contained in the preceding Section shall be applicable in respect of Silver Plate imported into this Colony before the

Customs Duties Act Amendment.

commencement of "The Customs Duties Act, 1873," on which Duty A.D. 1874.
was paid upon the importation thereof.

The Colonial Treasurer shall lay full particulars of every case in which drawback has been paid under the last two preceding Sections before the House of Assembly if then sitting, or if not then sitting, then at the commencement of next Session.

7 The word "Importer," used in this or any other Act relating to the Customs, is hereby declared to apply to and include any owner or other person for the time being possessed of or beneficially interested in any goods imported into this Colony, from the time of the importation thereof until they shall, on payment of the duties thereon or otherwise, be duly delivered or discharged from the custody or control of the Customs. Application of term "Importer."

8 After the commencement of this Act any entry inwards of Liquor for home consumption, made pursuant to the Law for the time being in force for the regulation of the Customs in this Colony, if made by any person not being the holder of a Wholesale Licence or Public-house Licence under *The Licensing Act*, shall be valid and effectual if the person making such entry declares before the Collector that the Liquor so entered is for the private use of the person importing the same, anything contained in the Eighth Section of the said Act to the contrary notwithstanding. Entry of Liquor at Customs for home consumption.

No such entry shall be made by any such person of any Wines exceeding One pipe, or of any Spirits exceeding Thirty-five gallons, or of Malt Liquor exceeding Fifty-five gallons.

9 Any person who wilfully makes the Declaration mentioned in the last preceding Section falsely, shall be liable to a penalty not exceeding Fifty Pounds. False Declaration.

10 Steam Engines and other apparatus for raising or manufacturing Tin from native ores shall be wholly exempt from any Duties of Customs upon importation into this Colony. Engines, &c. for raising or manufacturing Tin exempt from Customs Duties.

11 Sections Four, Nine, Fifteen, and Sixteen, and the Schedule (2), of "The Customs Duties Act, 1873," and so much of Section Twenty-three of *The Customs Act* as relates to the importation of Spirits, are hereby repealed, except as to all things lawfully done thereunder before the commencement hereof. Repeal.

12 This Act may be cited as "The Customs Duties Act Amendment, 1874." Short title.

SCHEDULE.

Port of I, A.B., do hereby declare that the Articles mentioned in the
Entry, and contained in the packages [*here specifying the several packages, and de-*
scribing the several marks and numbers, as the case may be,] are of the true and real
value of at this Port.

Witness my hand this day of One thousand eight
hundred and A.B.

The above Declaration signed the day of in the
presence of

C.D.,
Collector, or other principal Officer of Customs.

