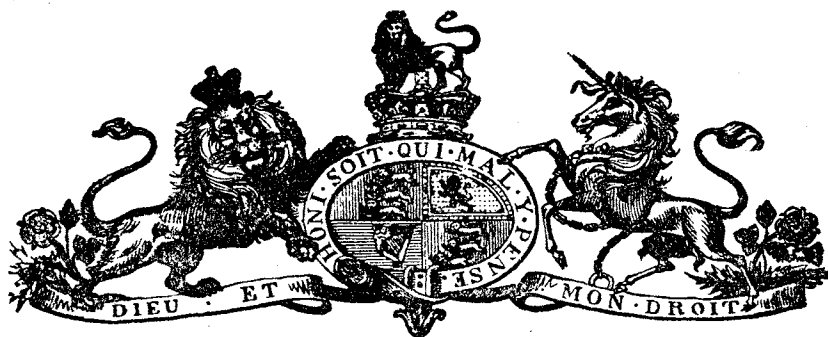


TASMANIA.



1884.

ANNO QUADRAGESIMO-OCTAVO

VICTORIÆ REGINÆ,

No. 13.



AN ACT to provide for the Allowance of ^{A D. 1884.}
Drawback upon the Exportation of certain
Goods. [24 November, 1884.]

BE it 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 In this Act—

“Drawback” includes allowance under this Act in the nature of Drawback.

Interpretation.

2 Subject to the provisions of this Act and the Regulations made hereunder, there shall be allowed upon the exportation of all articles and goods imported into the Colony, except the articles and goods enumerated in the Schedule (1.), a Drawback of the Duty paid thereon; provided that proof be made to the satisfaction of the Collector that the full Duties due on importation have been paid.

Articles on which Drawback may be allowed.

3 No Drawback shall be allowed on any of the articles or goods enumerated in the Schedule (1.); and no Drawback shall be allowed on any articles or goods entered for Drawback unless the Duty on any one of such articles or goods amounts to One Pound, and unless such articles or goods are shipped in unbroken packages as originally imported.

No Drawback on certain articles, nor unless the Duty amounts to £1.

Drawbacks.

A.D. 1884.

Drawback on
Malt.

4 A Drawback of Sixpence per Hundred Pounds shall be paid to any person exporting Malt made from imported Barley: Provided that such person shall prove to the satisfaction of the Collector of Customs that he has, within the period of Three months before the date of such exportation, actually paid the Duty of Tenpence per hundred Pounds upon the importation of the Barley from which such Malt was made.

Drawback under
certain restrictions
upon articles
imported by
Visitors.

5 Notwithstanding anything to the contrary contained in this or any other Act, 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.

6 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.

Particulars to be
laid before Par-
liament.

7 The Treasurer shall lay before the House of Assembly as soon as may be full particulars of every case in which drawback has been paid under the last two preceding Sections.

Allowance on
exportation of
Jam.

8 There shall be allowed a sum of Three Pounds for every ton net weight of Jam, if manufactured in the Colony and packed in jars or tins only, upon the exportation thereof in any quantity not less than one ton at any one time.

Allowance on
exportation of
Confectionery.

9 There shall be allowed upon the exportation of Confectionery manufactured in the Colony a sum at the rate of Six Pounds per ton net weight for any quantity, not being less than One hundred weight.

Allowance on ex-
portation of Beer.

10 There shall be allowed upon the exportation of Beer manufactured in the Colony a sum equal to the Duty paid thereon under "The Beer Duty Act, 1880"; but any such allowance shall be subject to such conditions as may be prescribed by Regulations under this Act.

Debenture for
payment of Draw-
back to be passed.

11 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 passed with all convenient despatch.

Drawbacks.

12 The person entitled to any Drawback on any goods duly exported, or his agent duly authorized by him for that purpose, shall make and subscribe a statutory declaration upon the debenture that the goods mentioned therein have been actually exported and have not been re-landed and are not intended to be re-landed in any part of the Colony, and that such person at the time of entry and shipping was and continued to be entitled to the Drawback thereon; and the name of such person shall be stated in the debenture, which shall then be delivered to such person or his agent, and the receipt of such person on the debenture, countersigned by the holder of such debenture if the same shall have been transferred in the meantime, shall be the discharge for such Drawback when paid.

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Declaration on debenture.

13 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.

Drawbacks to be paid within two years.

14 If any goods which have been cleared to be exported for any Drawback shall not be duly exported to parts beyond the seas, or shall be unshipped or re-landed in any part of the Colony, (such goods not having been duly re-landed or discharged as shortshipped 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 or re-landing, 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 by whom or by whose orders or means such goods shall have been so unshipped, re-landed, landed, or carried, or who shall aid, assist, or be 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 Treasurer.

Penalties for illegal disposal of goods exported for Drawback.

15 The Governor in Council may from time to time make, alter, and revoke Regulations for prescribing the conditions under which, or upon which, Drawback may be allowed; for prescribing the forms which shall be used in carrying out the provisions of this Act and the Regulations made hereunder; and generally for any of the purposes of this Act. And any such Regulations may prescribe penalties not exceeding One hundred Pounds for the breach thereof.

Regulations.

All such Regulations shall be published in the *Hobart Gazette*, and shall take effect from the date of such publication unless otherwise provided therein, and shall have the same effect in law as if part of *The Customs Act*; and all such Regulations shall be laid before both Houses of Parliament if Parliament is then sitting, and if Parliament is not then sitting then within Fourteen days after the commencement of the next Session.

25 Vict. No. 3.

16 If any person shall pass or attempt to pass for Drawback any goods—

Offences.

Enumerated in the Schedule (1.); or

At a higher rate for Drawback than the Duty paid thereon on importation, or than is allowed under this Act; or

As of a greater quantity or weight than appears in any invoice or entry for such goods; or

Which, on being shipped or brought to any quay, wharf, or other place to be shipped for exportation, shall on examination by the proper officers of Customs be found not to agree with the

Drawbacks.

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entry thereof in the Entry Outwards or other proper document for allowance of drawback on shipment, or to be of less value for home use than the amount of Drawback claimed ; every such person shall in any and every such case forfeit the sum of One hundred Pounds, or treble the amount of the Drawback claimed, at the election of the Treasurer, and all such goods and the packages containing the same, with all other the contents therein, shall be forfeited.

Repeal.

17 The enactments mentioned in the Schedule (2) are hereby repealed ; but the repeal by this Act of any such enactment shall not affect anything duly done, or the payment of any Drawback payable thereunder, or the prosecution of any offence committed against any such enactment before the commencement hereof, but any such Drawback may be paid, and any such offence may be prosecuted, as if this Act had not been passed.

Acts to be read together.

18 *The Customs Act*, "The Customs Duties Act, 1880," and every amendment thereof respectively, save so far as the same may be altered by this Act, and this Act, shall be read and construed together as one Act.

Short title.

19 This Act may be cited as "The Drawbacks Act, 1884."

SCHEDULE.

(1.)

Barley, Pearl	Linseed Meal
Barley, Scotch	Malt Liquor, in wood
Butter	Oatmeal
Carriages	Peas, Split
Castings	Seeds
Chimney-pots	Shot
Cider	Soda Crystals
Cigars	Spirits
Flour, Wheaten	Timber, Sawn, under 3 inches
Grain	Tobacco
Jewellery	Vinegar
Lard	Wines
Linseed	

(2.)

ENACTMENTS TO BE REPEALED.

<i>Date and Number of Act,</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
25 Vict. No. 3.	<i>The Customs Act.</i>	Sections 87, 91, 92, 93, and 94.
43 Vict. No. 10.	"The Beer Duty Act, 1880."	Section 46.
43 Vict. No. 11.	"The Customs Duties Act, 1880."	Sections 9, 13, 14, 15, 16, 17, 18, and 20. Schedule (4.)