

The Customs Consolidation Act, 1892.

(55th Vict., No. 31.)

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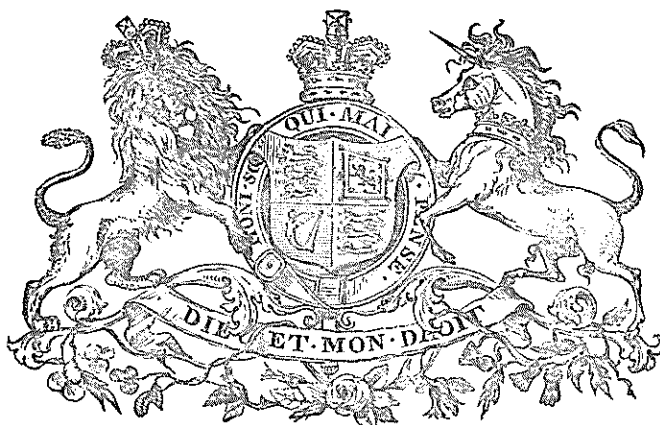
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Western Australia.

ANNO QUINQUAGESIMO QUINTO VICTORIÆ REGINÆ.

No. XXXI.

AN ACT to consolidate and amend the Law
relating to Customs.

[Assented to, 18th March, 1892.]

BE it enacted by the Queen's Most Excellent Majesty, by and
with the advice and consent of the Legislative Council and
Legislative Assembly of Western Australia, in this present Parlia-
ment assembled, and by the authority of the same, as follows:—

Preamble.

1. THIS Act may be cited for all purposes as "The Customs
Consolidation Act, 1892," and shall come into operation on the
first day of May, 1892, and is divided into Parts, as follows:—

Short Title and com-
mencement of Act.

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| PART | I.—Sections | 2 and | 3: | PRELIMINARY. |
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PART	IX.—Sections 192 to 216 :	EXPORTATION.
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PART	XII.—Sections 233 and 234 :	TRANSHIPMENT.
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PART	XVII.—Sections 245 to 248 :	BOATS AND LIGHTERS.
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PART I.—PRELIMINARY.

2. (1.) THE enactments described in the First Schedule are hereby repealed as from the commencement of this Act.

Acts repealed.

(2.) Such repeal shall not affect—

All regulations,
appointments, &c.,
to remain in force.

(a.) Any proclamation, order, rule, regulation, appointment, arrangement or adjustment made, or any summons, writ, warrant, or other written instrument issued, or any notice, certificate, or bond given, or any security taken, or any commission, or license, or permit granted, or any arrear of duty or drawback or other moneys due or payable or anything lawfully done before the commencement of this Act, under any enactment repealed by this Act; nor

(b.) Any fine, forfeiture, or other punishment incurred, or to be incurred, in respect of any offence committed or to be committed against any enactment so repealed; nor

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(c.) The institution or continuance of any proceeding or other remedy, whether under any enactment so repealed or otherwise, for enforcing any such fine, forfeiture, or punishment, as aforesaid.

(3.) Every proclamation, order, rule, regulation, appointment, summons, writ, warrant, and other written instrument, notice, certificate, bond, security, commission, license, or permit, in force at the commencement of this Act under any enactment repealed by this Act shall remain in force until altered, revoked, rescinded, or exhausted, or until others shall be made, issued, given, taken or granted in lieu thereof.

(4.) All ports, sub-ports, and the respective limits thereof, all warehousing ports and inland warehousing towns and bonding places, boarding stations, landing places, legal quays, wharfs, sufferance wharfs, mooring and discharge places, and warehouses appointed, set out, existing, or approved as such under any enactment repealed by this Act shall continue until the appointment or approval thereof shall be annulled, varied or altered.

3. FOR the purpose of this Act, and in construing the same, the several terms and expressions following (when not inconsistent with the context or subject matter) shall have the several meanings, and include the several matters and things hereinafter prescribed, and assigned to them (that is to say):—

Interpretation.

“Articles” shall include any live animals chargeable with duty.

“British Possession” shall include Colony, Plantation, Island, Territory, or Settlement belonging to Her Majesty.

“Collector” shall include Sub-Collector, or other acting Officer of Customs, or any officer authorised by the Collector to act for him or on his behalf at any port or place.

“Customs Act,” “Law of Customs,” shall be construed to mean this or any other Act at any time in force within Western Australia relating to Customs, trade, and navigation.

“Drawback” shall include Bounty.

“Foreign” shall mean any place other than Western Australia, unless the context shall be repugnant to that construction.

“Goods” shall be construed to mean all kinds of goods, wares, merchandise, and other articles, and shall include any live animals liable to duty.

- “Governor” shall mean the Officer for the time being administering the Government of the Colony of Western Australia, acting with the advice of the Executive Council.
- “Importer” shall mean, include, and apply to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the Officers of Customs.
- “Master” shall be construed to mean the person having or taking charge or command of any ship or vessel.
- “Minister” shall mean the Colonial Treasurer of Western Australia or the Responsible Minister of the Crown for the time being appointed by the Governor to administer this Act.
- “Officer” shall mean and include all persons employed in any capacity in the service of the Customs in Western Australia, under this or any other Act relating to the Customs.
- “Parts beyond the Seas” shall mean any place out of Western Australia.
- “Package” shall mean any parcel, bundle, box, truss, bale, case, crate, bag, or any other mode, vessel, covering, or enclosure in which goods may be packed, enclosed, or contained.
- “Place” shall mean and include any portion of the territory of Western Australia.
- “Port” shall mean any place duly proclaimed as such, under any Act relating to the Customs, and shall include any sub-port.
- “Police Officer” or “Officer of Police” shall include police constable.
- “Private Warehouse” shall mean any building, premises, or place, duly licensed under the authority of this or any of the repealed Acts, in which goods being the property only of the licensee of such buildings, premises, or place entered to be warehoused by such licensee may be lodged, kept, and secured without payment of duty.
- “Proper Officer” shall mean the person appointed by the Governor or the Minister for the particular duty, service, or purpose in connection with which the expression is used, or the Officer acting by direction of the Collector in the performance of any duty relating to the Customs.

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- “Public Warehouse” shall mean any building, premises, or place provided by the Crown in which goods entered for the Warehouse upon importation may be lodged, kept, and secured without payment of duty.
- “Queen’s Warehouse” shall mean any building, premises, or place provided by the Crown for lodging goods of any kind for the securing of the Customs, or any other purpose.
- “Seaman” shall mean any person being one of the crew or company of any ship or vessel.
- “Ship” shall mean a ship or vessel of any description, unless used to distinguish a ship from a sloop or other description of vessel.
- “Warehouse” shall mean and include any Public or Private Warehouse.

PART II.—MANAGEMENT AND OFFICERS.

4. THE Colonial Treasurer or other responsible Minister of the Crown appointed to administer the Customs Acts, hereinafter styled “the Minister,” shall have the general control of the Customs Department of Western Australia and of the officers thereof, and of the collection of all duties of Customs, Excise, or any other description of tax levied under any Act of the Parliament of Western Australia relating to Customs or Excise, and of all drawbacks and allowances now imposed or allowed by law, or which may hereafter be imposed or allowed by law, and of all matters regulated by this or any other Customs Act; and such duties, drawbacks, and allowances 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.

Minister to manage
the Customs.

5. IT shall be lawful for the Governor to appoint any person or persons to execute the duties of the several officers necessary to the due management and collection of the Customs, and all matters concerned therewith, and also, as occasion may require, to remove any such person or persons from his or their office or offices, and appoint another or others in his or their place and stead; all such persons appointed as aforesaid shall be paid such salaries as may from time to time be voted by Parliament.

Governor to appoint
officers.

6. EVERY person employed on any duty or service relating to the Customs, trade, or navigation by the orders or with the concurrence of the Minister (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service, and every act, matter, or thing required by law to be done or per-

Persons employed in
the Customs to be
deemed officers.

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formed by, to, or with any particular officer nominated for such purpose, if done or performed by, to, or with any person appointed to act for or in behalf of such particular officer, shall be deemed to be done or performed by, to, 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 Minister for such purpose, shall be deemed to be done at the particular place so required by law.

Declaration by
officer.

7. EVERY person who shall be appointed to any office or employment in the service of the Customs under the control of the Minister shall, at his admission thereto, make the following declaration, that is to say:—

“I, A. B., do declare that I will be true and faithful in the
“execution, to the best of my knowledge and power,
“of the trust committed to my charge and inspection
“in the service of Her Majesty’s Customs, and that I
“will not take, require, or receive any fee, perquisite,
“gratuity, or reward, whether pecuniary, or of any sort
“or description whatsoever, either directly or indirectly,
“for any service, act, duty, matter, or thing done, or
“performed, or to be done or performed in the execu-
“tion or discharge of any of the duties of my office or
“employment on any account whatever, other than my
“salary, or what is or shall be allowed me by law, or by
“any special order of the Governor, or the Minister.”

Dismissal of officer
on taking unauthor-
ised fee.

8. IF any officer, clerk, or other person acting in any office or employment in or belonging to the Customs in Western Australia shall take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatsoever, directly or indirectly, from any person, on account of any thing done or to be done by him, or in any way relating to his said office or employment (except such as he shall receive by law or under any order or permission of the Governor or the Minister), every such officer, clerk, or other person so offending shall (but subject to the provisions of this Act or of any Act for the time being in force relating generally to the Public Service of Western Australia), on proof thereof to the satisfaction of the Governor, be dismissed from his office; and if any person shall give, offer, or promise to give, any such fee, perquisite, or reward, such person shall, for every such offence, forfeit a sum not exceeding One hundred pounds nor less than Ten pounds.

Minister may appoint
hours of attendance
and division of duties.

9. THE Minister may from time to time appoint the hours of general attendance of the officers of Customs at their proper offices and places of employment, and may appoint the times during such

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hours at which any particular parts of the duties of any such officers shall be performed, and at which all or any of the offices, sheds, and warehouses shall be opened or closed; and the Collector may, with the approval of the Minister, from time to time require the attendance of any such officers either before or after such hours of general attendance, and during such time as he may think proper.

10. IT shall be lawful for the Governor from time to time to fix a scale of remuneration to be payable by importers and others for the services of the various Officers of Customs of the various grades for their attendance before or after the hours appointed under the provisions of the last section, when such attendance is for the benefit or convenience of such importers or other persons.

Governor to fix over-time rates.

11. NO Collector, officer, clerk, or other person acting in the management or collection of the Customs shall be compelled to serve or assume the office of a mayor or constable, or to act in any corporate, municipal, or other public office, or to serve on any jury.

Exemption from public offices.

12. NO day shall be kept as a public holiday by the Customs, except Christmas Day, Good Friday, Easter Monday, and any day appointed by order of the Governor as a public holiday.

Holidays.

13. IT shall be lawful for the Minister to remove any officer from one port or place to any other port or place in Western Australia, or to require any officer to perform any duties which the Minister may deem fit.

Minister to remove officers.

PART III.—COLLECTION OF DUTIES.

14. ALL duties of Customs shall be imposed, paid, and received according to the standard weights and measures by law established, and in all cases where such duties are imposed according to any specified quantity, the same shall be deemed to apply in the same proportion to any greater or less quantity.

Duties to be levied according to standard weights and measures.

15. IN all cases where new duties of Customs or other duties under the management, collection, or control of the Minister are or may be imposed by any Act or Acts, the former duties shall be and continue payable until such new duties imposed in lieu thereof shall become chargeable, save and except in cases where the Act or Acts imposing such new duties shall otherwise provide; and all moneys arising from any duties of Customs or any arrears thereof on account of any goods whatever imported into or exported from Western Australia under any former Act, although computed under such former Act, and whether secured by bond or otherwise, shall be levied and appropriated in the manner prescribed by this Act.

When new duties are imposed former ones to continue until new duties are chargeable.

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Goods in warehouse to be subject to duties chargeable at time of clearance from the warehouse.

16. ALL goods whatsoever, which now are or may be deposited in any warehouse without payment of duty upon the first importation thereof, or which may have been imported, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any Act or Acts passed for imposing any duty or duties of Customs which shall or may be in force at the time of passing such entry, save and except in cases where special provisions shall be made in any such Act or Acts to the contrary.

PART IV.—APPOINTMENT OF PORTS, QUAYS AND WHARFS, AND LANDING PLACES.

Governor may appoint quays and ports.

17. THE Governor may establish any port or sub-port and declare the limits thereof, and appoint proper places within the same to be legal quays or wharfs or landing places for the lading and unloading of goods, and declare the bounds and extent of any such quays or wharfs or landing places, and may annul the limits of any port, sub-port, or legal quay or wharf or landing place already appointed or to be hereafter set out and appointed, and declare the same to be no longer a port, or sub-port, or legal quay or wharf, or landing place, or may alter or vary the names, bounds, and limits thereof.

PART V.—DISPUTES AS TO DUTY PAYABLE ON GOODS.

In case of dispute importer to pay duty.

18. IF any disputes shall arise as to the rates of duty payable in respect of any goods imported into Western Australia, and admissible for home consumption, the importer, or consignee, or his agent, shall deposit in the hands of the Collector at the port of importation 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 shall be brought or commenced by the importer of such goods, within three months from the time of making such deposit, in the Supreme Court 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 of such goods by the importer, consignee, or agent, such Collector shall thereupon cause the said goods to be delivered in virtue of such entry.

Action to be brought to recover duties in case of dispute.

19. IN case no such action shall be brought within the time hereinbefore limited for that purpose, such deposit shall be applied to the use of Her Majesty 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 shall be so brought, and it shall

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thereupon be 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 Eight pounds per centum per annum for the period during which the sum so paid or returned shall have been so 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 in whose favor a verdict shall be given shall be entitled to his costs of suit as between party and party against the other party to such action, such costs to be taxed in the usual way; and if such verdict shall be given against the plaintiff in such action, the costs so taxed as aforesaid shall be recoverable and recovered against the plaintiff in the same manner as costs in an ordinary action in such Court are recoverable by law, but if such verdict shall be given against the Collector, as defendant in such action, the costs so taxed as aforesaid shall be paid out of the Consolidated Revenue.

20. THE provisions of the last two preceding sections shall not apply to any goods which may be detained or seized for under-valuation, or in respect to which, in the opinion of the Minister, any attempt to evade the payment of duty has been made.

Not to apply to goods seized for under-valuation.

PART VI.—AS TO SETTLEMENT OF CASES BY THE MINISTER.

21. IF in any port, or sub-port, or place in Western Australia, any dispute arise between any master or owner of any ship, merchant, importer, consignee, shipper, or exporter of goods or his agent, and any Officer of Customs, with reference to the seizure or detention of any ship or goods, or to any apparently accidental omission, breach, inadvertency, or non-compliance with the laws or regulations relating to the Customs, the Minister may (by and with the consent of such master, owner of any ship, merchant, importer, consignee, shipper, or exporter of any goods or his agent) determine the same as he deems just; and if the Minister be of opinion, upon consideration of the facts and circumstances out of which such dispute has arisen, that any fine, penalty, or forfeiture has been incurred by any such master, owner, merchant, importer, consignee, shipper, exporter, or agent, he may order that such fine, penalty, or forfeiture be imposed or enforced, or that such fine, penalty, or forfeiture be mitigated, or that the whole or a portion thereof be remitted.

Settlement of disputes.

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- 22.** EVERY such order shall be final, and shall in case any fine, penalty, or forfeiture, or mitigated fine, penalty, or forfeiture be imposed thereby, or be thereby adjudged to be paid or enforced, have the same effect as a legal conviction for a fine, penalty or forfeiture by Justices; and a copy of such order shall be served upon the person adjudged to pay such fine, penalty, or forfeiture, or mitigated fine, penalty or forfeiture, either personally or by post, or by leaving the same at his last known place of abode or business; and in case of non-payment within one week after such service upon production of such order to any Justice, he shall enforce the same in the same manner as that in which fines, penalties, and forfeitures imposed by Justices may be lawfully enforced.
- Minister's order to be final.
Force as an order of Justices in Petty Sessions.
Justice may enforce order of Minister.
- 23.** THE Minister may, at his discretion, summon the parties to any such dispute as aforesaid to appear before him and shall have and exercise, while engaged in the conduct of any inquiry into any such dispute, and to as full an extent as the same are for the time being exercised by any Justices in Petty Sessions, all necessary powers and authority to enforce order and propriety of conduct.
- Power to keep order.
- 24.** IN any of the foregoing cases, or whenever it may be necessary for the Minister or his officers to institute any inquiry to ascertain the truth or facts with respect to any complaint or matter relating to any business under his management or control or incident thereto, or the conduct of officers or persons employed therein, such inquiries shall be made or conducted by the Minister, or by an Officer of Customs appointed for the purpose by him, and when upon any such inquiry, proof on oath is required by the person conducting the same, such person may administer such oath to any person attending before him; and if any person examined as a witness before such person be convicted of giving false evidence on his examination on oath before such person conducting such inquiry, every such person so convicted shall be deemed guilty of perjury, and shall be liable to the pains and penalties thereof.
- Power to administer oaths.
- 25.** UPON any such inquiry or examination, it shall be lawful for the Minister or officer appointed as aforesaid to summon any person required as a witness to appear before the Minister or officer to attend on the hearing thereof, at the time and place to be specified in such summons, to give evidence upon oath of the truth of any facts appertaining to such inquiry or any other matter touching or relating thereto; and any person so summoned, having his reasonable expense for such attendance, if required, paid or tendered to him at the time of the service of such summons, who neglects or refuses to appear according to the exigency thereof, or who, having so appeared, refuses to take the oath, or to give evidence, or to answer according to the best of his knowledge and belief any question when thereunto
- Power to summon witness.

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required, shall, for every such default or offence, forfeit the sum of Twenty pounds.

26. THE Minister may from time to time make such rules and orders for the proper conduct of such inquiries as aforesaid as may be expedient and as, in his judgment, are necessary and proper; and such rules and orders shall be observed on the conduct of such inquiries.

Minister may make rules.

PART VII.—IMPORTATION.

APPOINTMENT OF STATIONS AND SUFFERANCE WHARFS.

Boarding and Stations.

27. THE Minister may from time to time, by order under his hand, appoint stations and places within the limits of any port in Western Australia 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 wharfs for the lading and unlading of goods by sufferance in such cases under 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 cargo.

Stations and wharfs.

28. IT shall be lawful for the Governor, by proclamation, to establish, appoint, and define the limits of any place or places within the limits of any townsite at which goods coming from any seaport town must be landed or placed; and any person convicted of having landed or deposited any such goods at any place within any townsite other than that appointed by proclamation as aforesaid (such townsite having a landing place duly appointed by proclamation) shall forfeit and pay, for every such offence, any sum not exceeding Ten pounds: Provided always, nevertheless, that in every case in which goods are required to be landed at any place other than any of the places appointed by such proclamation as aforesaid, a special permission may be given by the nearest Collector of such sea-port town for the landing of such goods at the place required: Provided, also, that any person requiring such special permission shall be liable to pay to the Collector granting such permission the smallest amount of rate, due, or charge which he would be required to pay upon such goods if landed at any public landing place appointed by proclamation as aforesaid.

Governor to establish by Proclamation certain places for landing goods in townsites.

Goods may be landed at other places by special permission.

Importation by Land.

29. IF any goods liable to the payment of duties shall be imported into Western Australia by land, Customs or other duties

Goods imported by land without pay-

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ment of duty and prohibited goods to be forfeited.

not being first paid or secured, or if any prohibited goods whatsoever shall be imported by land into any part of Western Australia, then and in such case all such goods as aforesaid shall be forfeited, together with all horses and other animals and all carriages and other things made use of in the removal of such goods; and every person who shall import or be aiding, assisting, or otherwise concerned in the importing, or who shall knowingly harbor, keep, or conceal, or shall knowingly permit or suffer to be harbored, kept, or concealed any such goods, shall forfeit either treble the value thereof or a penalty not exceeding One hundred pounds, at the election of the Minister.

Prohibition, Entry, Examination, Landing, and Warehousing.

Importation and warehousing.

30. 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 approved 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.

31. 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 Customs Act, it shall become 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 it is intended such ship shall, in due course, be reported and such goods be discharged; and if any question shall arise 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 shall have been, or ought to have been, made.

Prohibitions and restrictions.

32. THE goods enumerated or described in the following table of prohibitions and restrictions are hereby prohibited to be imported or brought into Western Australia save as thereby excepted; and if any goods so enumerated and described shall be imported or brought into Western Australia contrary to the prohibitions and restrictions therein contained, such goods shall be absolutely and peremptorily forfeited, and may be disposed of in any way the Minister may direct without any further proceedings:—

Table of prohibitions and restrictions.

Books, plates, maps, photographs, pictures, or lithographs of any description, or any similar article or publication

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whatsoever wherein the copyright shall be first subsisting, first composed, or written or printed in the United Kingdom or in Western Australia, and printed or reprinted in any other part of the world, as to which the proprietor of such copyright or his agent shall have given to the Minister a notice in writing that such copyright subsists, such notice also stating when such copyright will expire.

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.

Extracts, essences, or other concentrations not being for medicinal purposes only, of coffee, chicory, tea, malt, hops, or tobacco, except essences or preparations of tobacco to be employed for sheep-washing purposes only, upon which last-mentioned essences or preparations duty shall be paid as on sheepwash tobacco according to a standard to be fixed by the Governor.

Blasphemous, indecent, or obscene prints, paintings, books, cards, photographs, casts, figures, pictures, lithographic or other engravings, or other blasphemous, indecent, or obscene articles.

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

Spirits (not being perfumed or medicinal spirits), unless in ships of fifty tons gross registered tonnage 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 the 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.

Snuffs or tobacco, unless in ships of fifty tons gross registered tonnage at least, and in whole and complete packages, each containing not less than sixty pounds net weight, and not containing any other goods, and unless into such ports as are or may be approved by the Governor for the importation and warehousing of tobacco, and unless duly reported.

Cigars and cigarettes, unless in ships of fifty tons gross registered tonnage at least, and in packages containing not less than thirty pounds net weight or not less than

five thousand in number each, and not containing any other goods, and unless into such ports as are or may be approved as last aforesaid, and unless duly reported.

Opium, unless in ships of fifty tons gross registered tonnage at least, and in whole and complete packages, each containing not less than forty-five pounds net weight, and not containing any other goods, and unless into such ports as are or may be approved of by the Governor for the importation and warehousing of opium, and unless duly reported.

All refined mineral oils (except gasoline or painters' spirits) which may give off an inflammable vapour at a temperature of less than one hundred degrees of Fahrenheit's thermometer, after being subjected to the test mentioned in the Second Schedule to this Act (or such other test as may be prescribed by the Governor), by any officer or person duly authorised by the Collector for which purpose such samples as may be required may be drawn from the packages containing such oil: Provided, however, that any such mineral oil may be imported or may be delivered by the Customs Department upon payment of the duty chargeable thereon if it shall have been duly coloured by the admixture of such material and in such proportion as the Governor may prescribe, and that any package containing such oil shall have distinctly marked on the side or top thereof, in black Roman letters of not less than two inches in length and half in breadth, the words "Specially Dangerous."

Any person removing such words "Specially Dangerous" from any package, or selling any such oil without such words as aforesaid being on any package containing such oil, shall forfeit a sum not exceeding One hundred pounds, and the refined mineral oils in respect of which such removal or selling occurred shall be forfeited.

Oleomargarine, butterine, or other similar substitute for butter.

Any articles or goods bearing names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom of Great Britain, or Western Australia, or any other British Possession, such articles or goods not having been made by such manufacturers, and such names, brands, or marks not being accompanied by a statement (having equal prominence with such names, brands, or marks) showing the country in which such articles or goods were pro-

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duced or manufactured, or having thereon any words, writing, marks, brands or lettering which would indicate that such goods or articles are of British produce or British manufacture, such articles or goods being, as a matter of fact, the produce or manufacture of some country not being a portion of the British Empire.

Any article or goods, being a manufactured or natural product, the importation of which may be prohibited by order of the Governor.

33. IT shall be lawful for the Governor to prescribe a test to be applied to refined mineral oils, either in substitution for or in addition to the test provided by this Act.

Governor to prescribe a test.

Report of Cargo.

34. EXCEPT with the consent and under the authority of the proper Officer, no goods shall be unladen from any ship arriving from parts beyond the seas or coastwise at any port or place in the said Colony, nor shall the bulk be broken after the arrival of such ship within one league of the coast thereof respectively, before the due report of such ship and due entry of such goods shall have been made, and warrant granted in manner hereinafter directed, and no goods shall be so unladen except at such times and places and in such manner, and by such person or persons, and under the care of such Officer or Officers as hereinafter directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master of such ship shall forfeit a sum not exceeding One hundred pounds nor less than Ten pounds; and if after the arrival of any ship within one league of the coast of the said Colony any alteration be 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 stored, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.

General provision inwards.

35. NO goods whatsoever shall be unshipped from any ship arriving from parts beyond the seas, or shall be landed, or put ashore from any ship, except on such days and during such hours and subject to such conditions as the Governor by general regulations shall direct or permit, or on special authority given by the Collector, and then only upon depositing the overtime pay due (if any) for the services of the Officer or Officers of Customs attending, or guaranteeing the same to the satisfaction of the Collector, nor shall any goods be so unshipped or landed unless in the presence or with the authority of the proper Officer of Customs, and such goods shall be landed at some wharf or place duly appointed for the landing of

Time and place of landing goods.

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goods; and no goods, after having been put into any ship, boat, or lighter to be landed, shall be removed into any other ship, boat, or lighter previously to their being duly landed, without the permission or authority of the proper Officer of Customs; and all goods unladen contrary to this or any Law of Customs, or any order or regulation made as aforesaid, shall be forfeited, and all persons concerned, whether directly or indirectly, in the landing of goods before due entry be passed and warrant granted, or in contravention of such order or regulations, shall severally be subject to a penalty not exceeding One hundred pounds nor less than Ten pounds.

After due report and entry, &c., goods may be landed forthwith on any day and at any time, on the special authority of the Collector.

36. AT any time after due report of any ship arriving from parts beyond the seas at any port or place within Western Australia, and due entry of the goods on the said ship and production to the Collector of such port or place of the manifest of the said goods, it shall be lawful for the said Collector at his discretion, upon application by the owner, master, or agent of such ship, or by the owner of the goods or his agent, to grant a special sufferance to the applicant to land forthwith all or any part of the goods at his risk and expense on any day, including Sundays and holidays (in cases of great urgency only), either during the legal hours prescribed by the regulations made under the provisions of the next preceding section or during such other hours as the said Collector may specially authorise under the provisions of the said section, but subject always to such conditions as to the said Collector may seem fit.

Officers to be stationed in ships in limits of any ports, and to be provided with accommodation.

37. IT shall be lawful for the Collector to station an Officer on board any ship within the limits of any port in Western Australia, and the master of every ship on board which an Officer is so stationed shall provide every such Officer sufficient and proper accommodation in some part of the cabin of such ship for his bed; and in case of neglect or refusal so to do, every such master shall forfeit any sum not exceeding Twenty pounds.

Ships, &c., to be reported on arrival by the master.
Third Schedule.

38. THE master of every ship arriving from parts beyond the seas at any port in Western Australia, whether laden or in ballast, shall, within twenty-four hours after such arrival, and before bulk be broken, make a report in writing, in the form in Schedule 3 to this Act annexed, or in such form and containing such particulars as the Minister may from time to time by order direct; and the master shall further answer all such questions concerning the ship and the cargo, the passengers, the crew, and the voyage, as shall be required of him by such Collector; and if any goods shall be unladen from any ship before such report shall be made, or if the master shall fail to make such report, or shall make an untrue report, or shall fail to comply with such orders or directions made as aforesaid, or shall answer untruly the questions required of him, he shall forfeit,

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for each of such several offences, a sum not exceeding One hundred pounds nor less than Twenty pounds.

39. GOODS not duly reported may be detained by any Officer of Customs until the same shall be so reported and the cause of the omission explained to the satisfaction of the Minister, who may thereupon order the said goods to be restored on such terms as he may think proper, and such goods may, in the meantime, should the Collector deem necessary, be taken to the Queen's Warehouse.

Goods not reported
may be detained.

40. THE master of every ship shall, at the time of making such report, deliver to the Collector the manifest of the cargo of such ship, together with a true copy thereof, and, if required by the Collector, shall produce to him any bill or bills of lading, or a true copy thereof, for any and every part of the cargo laden on board, and the certificate of clearance from her last port of clearance, duly authenticated by the Collector of that port in all cases where by the Law of Customs of any country or colony such manifest and certificate are rendered necessary; and in case of refusal or failure to produce such manifest, bills of lading or copies aforesaid, and certificate of clearance respectively, or if such manifest, bills of lading, or copies thereof as aforesaid, and certificate of clearance respectively, shall be false, or if any bill of lading be altered by any master or by his direction, or with his privity, and the goods expressed therein shall not have been *bonâ fide* shipped on board such ship, or if any bill of lading uttered or produced by any master shall not have been signed by him, or by any owner of such ship or by any accredited agent of any owner of such ship, or if any such copy shall not have been received or made by him previously to his leaving the place where the said goods expressed in such bill of lading or copy were shipped, then and in each and every such case such master shall forfeit and pay, for each and every such offence, a sum not exceeding One hundred pounds nor less than Ten pounds.

Master to deliver
manifest.

When any ship shall be wrecked or cast ashore upon any part of the coast within the limits of Western Australia, the master or owner thereof shall forthwith make a report inwards of such ship and cargo, so far as it may be possible for him to do so, at the nearest Custom House to that part of the coast where such ship shall be wrecked or cast ashore; and if such master or owner shall fail to make such report, he shall forfeit a sum not exceeding One hundred pounds nor less than Ten pounds.

In cases of wreck,
master to report at
the nearest Custom
House.

41. THE master of every ship required to have a manifest on board shall, if required, produce such manifest to any officer who shall come on board such ship, after her arrival within one league of the coast of Western Australia, or within the limits of any port thereof, and who shall demand the same for inspection; and such

Master to produce
manifest to Officer
of Customs within
three miles of coast,
and deliver a copy.

master

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master shall also deliver to any officer a true copy of such manifest signed by the master if required so to do; and if such master shall not in any case produce such manifest, or shall not deliver such copy, he shall forfeit and pay, for every such offence, any sum not exceeding Fifty pounds nor less than Ten pounds.

Captain of commissioned ships to report goods.

42. THE captain, master, purser, or other person in charge of any ship (having commission from Her Majesty or from any foreign State), having on board any goods laden in parts beyond the seas, shall, on arrival at any port in Western Australia, and before any part of such goods be taken out of such ship, or when called upon so to do by any Officer of the Customs, deliver an account in writing, under his hand, to the best of his knowledge, of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereof, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account, declaring to the truth thereof, and shall also truly answer to the Collector such questions concerning such goods as shall be required of him; and on failure thereof, such captain, master, purser, or other person shall forfeit the sum of One hundred pounds; and all such ships shall be liable to such searches as merchant ships are liable to, and the Officer of Customs may freely enter and go on board all such ships and bring from thence on shore, into the Queen's Warehouse any goods found on board such ships as aforesaid,—subject, nevertheless, to such regulations, in respect of ships of war belonging to Her Majesty as shall from time to time be directed in that respect by the Governor.

Packages reported "contents unknown" for re-exportation may be opened.

43. IF the contents of any package intended for exportation in the same ship, or for transshipment, shall be reported by the master as being unknown to him, the Officer of Customs may open and examine such package on board, or bring the same to the Queen's Warehouse for that purpose; and if there be found in such package any goods which are prohibited to be imported, such goods shall be forfeited, unless the Minister shall permit them to be exported.

On being hailed, ship to bring to.

44. WHEN any ship shall arrive within the limits of any port in Western Australia, or within one league of the coast thereof, and shall not bring to on being approached and hailed, or otherwise signalled by any boat belonging to Her Majesty's Customs hoisting and carrying the Custom House flag (such flag having been approved by the Governor), the master of such ship shall forfeit and pay a sum not exceeding One hundred pounds nor less than Ten pounds.

Officers to board ships.

45. IT shall be lawful for any Officer to board any ship arriving at any port in Western Australia, or being within one league of the

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coast thereof, and freely stay on board until all goods laden therein shall have been duly delivered from the same; and such Officer shall have free access to every part of such ship, with power to search, rummage, fasten down hatchways, 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 box, or chest on board of such ship shall be locked and the keys be withheld, such Officer (if he be of a degree superior to tidewaiter) may open any such box, place, or chest in the best manner in his power; and if he be a tidewaiter, or only of that degree, he shall send for his superior Officer, who may open, or cause to be opened, any such place, box, or chest in the best manner in his power; and if any goods liable to duty or restricted or uncustomed be found concealed in any way on board any such ship, or any goods, the importation of which is prohibited, they shall be forfeited; and if the Officer shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken, except by the proper Officer, before due delivery of such goods, or if any 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, for each and every such several offences, a sum not exceeding One hundred pounds nor less than Twenty pounds.

46. IF before the expiration of seven clear working days from the date of entry of any vessel in which goods are imported, such vessel being a sailing vessel, or three clear working days, such vessel being a steamer, entry on any such goods shall not be made, or if any such goods having been entered such goods shall not be landed before the expiration of the seven clear working days or three clear working days, as the case may be, or within such further period, in either case, as the Collector may direct, the Officers of Customs may convey such goods to the Queen's Warehouse, and whenever the cargo of any such vessel shall, with the exception only of a small quantity of goods, be discharged before the expiration of the said seven days or three days, as the case may be, or within such further period as aforesaid, in either case the Officers of the Customs may forthwith convey such remaining goods to the Queen's Warehouse, and the said Officers may, at any time before the expiration of the said seven days or three days, as the case may be, convey to the Queen's Warehouse any small packages or parcels of the goods imported, there to remain for entry during the remainder of the said seven days or three days, unless duly entered in the meantime; and if duties which may be payable in respect of any goods so conveyed to the Queen's Warehouse, or any charges of removal or warehouse rent in respect thereof, shall remain unpaid for six months, or such longer time as the Collector

Within what time
goods to be entered
and landed.

may direct after the expiration of the said seven days or three days, or further period aforesaid, as the case may be, such goods may be sold, and the proceeds of such sale applied first to the payment of such duties, and next of such rent and charges, and next of freight, and the overplus, if any, shall be paid to the proprietor of the goods on his application for the same: Provided always, that if any goods so conveyed to the Queen's Warehouse shall be of a perishable nature, the Collector may forthwith, after the expiration of the said seven days or three days, or such further period as aforesaid, as the case may be, direct the sale thereof and apply the proceeds in like manner.

When imported goods remain on board after limited time, ship may be detained until expenses of watching goods are paid.

47. WHENEVER any imported goods shall remain on board the importing vessel after the expiration of seven clear working days from the date of the entry of the vessel, being a sailing vessel, or three clear working days, such vessel being a steamer, or of such further period in either case as the Collector may direct, such vessel shall be detained by the proper Officer of Customs until all reasonable expenses of watching or guarding the goods beyond the said seven days or three days, as the case may be, or such further period as aforesaid in either case, and of removing the goods, or any of them, to the Queen's Warehouse, in case the officers shall so remove the same, be paid.

Entry to be delivered to Collector.

Fourth Schedule.

48. ANY importer or his agent entering any goods inwards, whether for payment of duty or to be warehoused upon the first perfect entry, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty, shall deliver to the Collector a bill of the entry of such goods, fairly written in part and fairly printed in part, and in words at length, according to one of the forms in Schedule 4 to this Act annexed, or in such form or forms as the Minister from time to time shall prescribe, and containing the several particulars indicated or required thereby; and the particulars in such entry shall correspond with the particulars given of the same goods and packages in the report of the ship, and shall state the value of such goods; and the importer or his agent shall subscribe a declaration of the truth of such value, and of the particulars given therein, on the back of such entry.

Importer to pay duty.

49. THE importer or his agent shall immediately pay any duty which may be payable upon the goods mentioned in such entry to the Collector, and such person shall also deliver at the same time to such Collector duplicates or triplicates, as the case may require, of such entry, in which all sums and entries may be expressed in figures, and the particulars to be contained in such entry shall be written, or partly written and partly printed, and arranged in such form and manner, and the copies of such duplicates or triplicates

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shall be such and so many, as the Minister may require; and such entry being duly signed by the Collector shall be forthwith transmitted to the proper officer, and be his warrant for the landing and delivery of such goods.

50. IF any goods liable to duty on importation which are specified or included in the inward report or manifest of any ship shall not be produced to the proper Officer, or shall not be found in the cargo of such ship which may have been landed therefrom, the master of such ship shall, on demand by the Collector, pay the duty thereon, unless such goods are duly accounted for to the satisfaction of such Collector.

As to payment of duty on goods in manifest but not produced or landed.

51. NO entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship and in the manifest, where a manifest is required, and in the certificate or other document, where any is required, by which the importation or entry of such goods is authorised, nor unless the goods shall have been properly described in such entry, by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported; and any goods taken or delivered out of any ship or out of any warehouse, by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly described, the same shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited.

Entry not valid if goods not properly described.

52. THE Minister may, by order to be published in the *Government Gazette*, require the production, at the time of entry of any goods liable to a fixed rate of duty, of the genuine invoice relating to such goods, and may direct that any such invoice shall be verified, on the entry of such goods, by a declaration of the importer or of his duly authorised agent, in such form as the Minister shall approve.

Production and verification of certain invoices.

53. ALL goods and articles of any kind whatsoever, including passengers' luggage and private effects of every description imported into Western Australia, or being in any warehouse, may be examined by any Officer of Customs, at the expense of the owner or importer thereof.

All goods to be examined by the officers.

54. THE Minister may from time to time, by order to be published in the *Government Gazette*, prescribe or vary the form of

Declaration on entry of goods.

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declaration to be subscribed by any person on the entry of any goods.

Payment of Duties ad Valorem.

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

55. IN all cases where a duty is imposed upon any goods imported *ad valorem*, or according to the true and real value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration, in the form hereinafter prescribed, or such other form as may be prescribed under the provisions of the last preceding Section of this Act, of the importer of such goods or of his authorised agent:—

“ Port of

“ I, A. B., do hereby declare that the invoice now produced is the genuine and only invoice received by me, or which I expect to receive, of all the goods mentioned in this entry and contained in the packages marked, numbered, and described herein, and that the value of such goods mentioned in this entry and the aforesaid invoice and therein stated as [*here state value*] was, to the best of my belief, the fair and real market value of such goods at the time of shipment in the principal market or markets of the country whence the same were exported.

“ And I further declare that the said goods are properly described in this entry and in the said invoice, and that nothing has been, on my part, nor to my knowledge on the part of any other person, done, concealed, or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods.

“ Witness my hand this day of
One thousand eight hundred and

A.B.

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

Section 63.

“ Collector (or other proper Officer).”

Declaration to be signed in presence of Collector.

56. AND such declaration shall be made and signed by the importer or his authorised agent as aforesaid, in the presence of the Collector or other proper Officer; and the invoice value being, as aforesaid, the fair and real market value of the goods therein specified so declared, shall, when approved of by the proper Officer, be deemed to be the value of the goods upon which duty shall be paid,

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57. IF the importer or his authorised agent cannot make the declaration set forth in section 55, or if upon view and examination of such goods or otherwise it shall appear to the Collector that such declaration is inaccurate, such Collector may detain the said goods and assess the value thereof as hereinafter mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector, or if the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such regulations as the Governor may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in session, and if Parliament shall not be then in session, within one month after the commencement of the next ensuing session.

Officer may assess value.

58. IN cases where it is alleged that the genuine invoice cannot be produced, the Collector, when he shall think fit, may examine any importer or his agent, or both of them, upon oath, as to the value of any goods liable to duty *ad valorem*, and may, if he think fit, after such examination, dispense with the production of the genuine invoice aforesaid, and may assess, or cause to be assessed, the value of such goods in the manner set forth in the last preceding section; and in case such importer or agent shall upon being summoned neglect or refuse to attend for examination, or shall refuse to be sworn or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector or other proper Officer, and such assessed value shall be deemed to be the true and real value thereof, and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding Twenty pounds.

Examination of importer or agent on oath.

59. IF the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon after such examination and assessment as aforesaid, and also the costs of such examination and assessment in the event of the valuation being greater than declared on the bill of entry, the Collector shall take and secure such goods with the packages thereof, and cause the same to be sold by public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector shall, by notice published in the *Government Gazette* and some local daily newspaper at least four days from the day of sale, appoint for that purpose, and the proceeds of such sale shall be applied, in the first place in payment of the duties due upon such goods, together with all warehousing charges and the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as

How goods to be dealt with if undervalued.

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entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates, and the balance (if any) shall be paid, one moiety to the Officer who shall have detained and secured the goods, and the other moiety shall be carried to account as duties of Customs: Provided, nevertheless, that the Minister may, if he shall think fit, elect after payment in the first place of the duty, costs, and charges as aforesaid, to pay the balance to the importer of the said goods or his agent less ten pounds per centum, which sum so deducted shall be paid, the one moiety thereof to the Officer who shall have detained and secured the goods, and the other moiety to the account of Customs duties.

Detention and sale
of goods under value.

60. IF upon examination of any goods it shall appear to the Collector that the value of the goods mentioned in any declaration made under the 55th section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, whenever he deems it expedient for the protection of the Revenue, but subject to any regulations to be made by the Governor, in lieu of any other proceeding authorised by this Act, to cause such goods to be secured and detained, and to take such goods or any whole or separate or distinct parcel or parcels, or part thereof, for the use of the Crown; and the said Collector shall thereupon, in such case, cause the amount of the invoice value stated in such declaration, and the duties (if any) paid upon such entry, to be paid to the importer or owner of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown, in such manner as may be provided by such regulations in that behalf, and the proceeds of such sale shall be paid into the Consolidated Revenue; and if the net proceeds of any such sale exceed the amount paid as aforesaid for the goods, then the surplus may be applied to the like purpose and in such proportion as penalties and forfeitures are hereinafter directed to be applied.

Fraudulent entries.

61. IF any package entered for duty is found to contain goods not mentioned in the entry or invoice, or if any goods are found which do not correspond with the description thereof in the invoice, and such omission or non-correspondence shall appear to the Collector to have been made for the purpose of avoiding the payment of the duty or any part of the duty on such goods, or if it shall appear to the Collector that in any invoice or entry any goods entered for *ad valorem* duty have been undervalued with such intent as aforesaid, or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular, then, in any of the cases aforesaid, all the packages and goods included, or pretended to be included, or which ought to have been included in such invoice or entry, shall be forfeited.

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62. THE provisions of the last preceding section shall extend to all goods entered at the Custom House, whether the duty be paid at the time of entry or eventually becomes payable according to the account to be taken at such time of entry if the goods be entered for the warehouse.

Applies to all goods.

63. THE declaration required by section 55 of this Act may be filled in and verified, as provided by that section, in the presence of the Collector or of any Justice or any Commissioner of the Supreme Court of Western Australia for taking affidavits, or any person authorised in that behalf by the Minister.

Declaration may be made before any Justice, &c.

64. IN this Act the words "Genuine Invoice" shall mean the original invoice prepared and issued in the country whence the goods mentioned therein were exported by the sellers thereof, and shall show the actual money price paid or to be paid for the goods by the purchasers in the place or country whence the same were exported. In the case of goods consigned to any person in Western Australia for sale therein, the words "Genuine Invoice" shall mean the original invoice prepared, or caused to be prepared, as above by the consignor, and shall show the actual money price at which such goods were saleable in the principal markets of the country whence such goods were exported at the date of the shipment of such goods.

"Genuine Invoice."

65. IF any person, when making the declaration required by section 55 of this Act, produces or presents any invoice other than the genuine invoice or any document purporting to be the genuine invoice which is not in fact the genuine invoice, he shall be guilty of a misdemeanor, and, being convicted thereof, shall be liable, at the discretion of the Court, to a fine of not more than Five hundred pounds or to be imprisoned for any term not exceeding Two years.

Production of fictitious invoice.

66. IF any person aid, or assist, or be concerned in any way in the preparation, writing, passing, or issuing of any invoice other than the genuine invoice, or of any document purporting to be the genuine invoice which is not in fact such genuine invoice, with intent to mislead the Officers of Customs, or defraud the revenue, he shall be guilty of a misdemeanor, and, being convicted thereof, shall be liable, at the discretion of the Court, to a penalty of not more than Two hundred and fifty pounds or to be imprisoned for any term not exceeding Two years.

Preparing false invoices a misdemeanor.

67. THE Collector shall seal or stamp the invoices produced to him at the time entry is passed for any goods and the declaration

Collector shall seal invoices.

Purchaser may
demand inspection.

prescribed is made, with such seal or stamp as the Minister may approve, and shall return such invoice to the importer or his agent, who shall produce the same to the proper Officer prior to obtaining the delivery of such goods; and it shall be lawful for any person who may purchase the goods, or any of them, mentioned in such invoice, and to whom the importer or seller may have produced or exhibited any document purporting to be the original invoice thereof, to demand from such importer or his agent or the seller of such goods the perusal of such sealed or stamped invoice; and if such importer, agent, or seller, shall refuse to allow the perusal of such sealed or stamped invoice, he shall be liable to a penalty not exceeding Fifty pounds.

Currency in which
invoices to be made
out.

68. ALL invoices of goods may be made out in the currency of the country whence the goods are imported, and shall contain a true statement of the value of such goods; and in computing the value for duty of such currency, the rate thereof shall be such as shall be ordered from time to time by the Minister, who is hereby empowered to make such order; and the rate ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the British pound sterling, in so far as such comparative values are known; and whenever the value of a currency has not been ordered, or whenever there is no fixed standard value, or whenever from any cause the value of such currency has become depreciated, the Collector may require that there shall be attached to the invoice of the goods imported the certificate of some Consul resident in such place or country, showing the extent of such depreciation, or the true value of the currency in which such invoice is made out, then and there, as compared with the current coin of the realm: Provided, however, that whenever the value of a depreciated currency is dependent upon the rate of exchange in London, it shall be optional with the importer, with the consent of the Collector, to compute the value for duty at the rate of exchange certified by the Bank through which the same is drawn, as current at the time and place when and whence the goods were exported to Western Australia: Provided, also, that when the currency value is so determined at the time of entry, either by a Consul's certificate or by the certificate of the Bank as hereinbefore provided, such rate of duty shall be final and not open to any re-adjustment by reason of the subsequent production of any certificate not corresponding in rate or value with that adopted.

Invoice to be
attested.

69. THE Collector may require that the invoice of any goods produced and delivered to him, with the bill of entry thereof, shall be attested by the oath of the owner or one of the owners of such goods, or be verified by the oath of the importer or consignee or

other person who may, under this Act, lawfully make entry of such goods, and verify such invoice, if the owner, or one of the owners, is not the person entering such goods, and also, if required by the Collector, be attested by the oath of the non-resident owner, being the manufacturer or producer of such goods, although one of the owners is the person entering the goods and verifying the invoice on oath.

70. THE market value for duty of goods subject to an *ad valorem* duty shall be the fair and real market value of such goods in the usual and ordinary acceptance of the term, at the cash value of such goods, and so *bond fide* paid for in all transactions in relation to such article; and all invoices representing cash values shall be subject to such additions as to the Collector appears just and reasonable to bring up the amount to the true and fair market value, as required by this section, and market value shall include the cost of packing and transit to the port of exportation.

Deduction not to be made.

71. IF any difficulty arises in determining the fair and real market value for duty of goods imported into Western Australia, which are the manufacture or production of foreign countries or of Great Britain, such as musical instruments, sewing machines, agricultural machines or implements, medicinal preparations (commonly called patent medicines), and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Minister may from time to time, in cases where discount is usually or ordinarily allowed by such manufacturers or producers, by order, fix and determine a certain rate of discount, which may be deducted from such published prices of any such manufactures or productions, and the remainder of such published prices, after deducting such rate of discount, shall be deemed and taken to be the fair market values for duty of any such manufactures or productions as are specified in such order: Provided that the said Minister is satisfied that the prices set out in any published list are the usual and ordinary trade prices of any manufacturer or producer.

Minister to determine rate of discount.

72. THE fair market value of goods shall be taken to include the amount or money value of any so-called royalty, rent, or charge for use of any machine or goods of any description, which the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Western Australia.

Value to include royalty, &c.

73. WHEN the amount of such money value, royalty, rent or charge for use has been deducted from the value of such goods,

Amount of Royalty, &c., to be added to value if deducted.

on the face of the invoice under which entry is to be made, or is not shown thereon, the Collector of Customs or the proper Officer shall add the amount of such deduction, money value, royalty, rent or charge for use, and cause to be paid the lawful duty thereon.

Minister to determine value in some cases.

74. WHENEVER goods are imported into Western Australia under such circumstances or conditions as to render it difficult to determine the value thereof for duty, either because such goods are not sold for use or consumption in the country of production, or because a lease of such goods or the right of using the same is sold or given, but not the right of property therein, or because such goods having a royalty imposed thereon the royalty is uncertain, or is not, from other causes, a reliable means of estimating the value of the goods, or because such goods are usually or exclusively sold by or to agents, or by subscription, or are sold or imported in or under any other unusual or peculiar manner or conditions (of all which matters the Minister shall be sole judge) the Minister may determine the value for duty of such goods; and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied.

No deduction for packages when not in invoice.

75. NO deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs Officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof.

No deduction for inside covering.

76. FOR the purpose of calculating the amount of *ad valorem* duty chargeable on any article on importation into Western Australia, whether by sea or land, when such article has both an inside and outside covering, the value of any straw, twine, cord, paper, cording, wiring, or cutting, or the amount of any expenses incurred, or said to have been incurred, in the preparation and packing of goods for shipment, other than the outside package, box, or covering, and all such charges and expenses shall, in all cases, be included as part of the value for duty.

Case, covering.

Highest duty to be charged.

77. IF an article is enumerated in the tariff, or can be classed under two or more names, headings, or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon.

Parts to be charged as the whole.

78. IN order to prevent the evasion of duty on the importation of any article into Western Australia, it is hereby provided, subject to the provisions of the next following section that whenever

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any article whatsoever is subject to duty, and is composed by the combination or putting together of two or more separate parts, each and every such part, if capable of being used in the composition of such article aforesaid, shall be chargeable with duty calculated at the same rate as that which such complete article is chargeable with on importation.

79. WHEN the duty on such article shall be at a fixed rate, the Minister may, by order (which order shall be published in the *Government Gazette*, and laid upon the table of both Houses of Parliament without delay), fix the proportionate rate of duty with which every such part shall be chargeable.

Proportionate rate of duty.

80. WHENEVER it shall be deemed advisable that any minor article used in the manufacture of any dutiable article shall be exempt from duties of Customs on importation into Western Australia, the Governor may, by order (which order shall be published in the *Government Gazette*, and laid upon the table of both Houses of Parliament without delay), direct that such minor articles, if otherwise dutiable, may be admitted free of duty, and such minor articles shall be admitted free accordingly from a date to be specified in such order. Every such order shall state specifically the article or articles to which it refers.

Minor article may be exempted from duty.

81. THE Governor may provide that in the cases and on the conditions to be mentioned in the Order in Council, goods *bonâ fide* exported to Western Australia from any country, but passing *in transitu* through another country, shall be valued for duty as if they were imported directly from such first-mentioned country.

Goods brought through other countries.

82. GOODS that have been entered for consumption or for the warehouse, or that have been permitted to remain unclaimed, or that have been permitted to remain for any purpose in any country intermediate between the country of export and Western Australia, shall not be considered as *in transitu* through such intermediate country, but shall be treated as goods imported from such intermediate country, and be valued and rated for duty accordingly.

Goods entered for warehouse.

83. ALL medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labor

Proprietary medicines.

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and material used or expended in Western Australia in completing the manufacture thereof or of putting up or of labelling the same.

Blank invoices with certificates.

84. ANY person who, without lawful excuse (the proof of which shall be on the person accused), sends or brings into Western Australia, or who, being in Western Australia, has in his possession any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, shall be deemed guilty of a misdemeanor, and liable to a penalty of One hundred pounds, and to imprisonment for a term not exceeding Twelve months at the discretion of the Court; and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

Production of invoices in cases of seizure.

85. WHENEVER information has been given on oath to the Collector that goods or articles have been unlawfully imported or entered, or whenever any goods have been seized or detained under any of the provisions of this or any other Customs Act, the importer, owner, consignee, or exporter thereof, or the claimant thereof, shall immediately, upon being required so to do by such Collector, produce and hand over to him all invoices, bills, accounts, and statements of the goods so imported, entered, seized, or detained, and of all other goods imported into Western Australia by him at any time within three years preceding such request, seizure, or detention; and shall also produce, for the inspection of such Collector, and allow him to make copies of or extracts from all books of accounts, ledgers, day books, cash books, letter books, invoice books, or other books wherein any entry or memorandum appears respecting the purchase, importation, cost, value, or payment of the goods so seized or detained, and of all other goods as aforesaid.

Penalty for withholding invoices.

86. IF any person required under the next preceding section to produce and hand over invoices, bills, accounts, and statements, or to produce for inspection books of accounts, ledgers, day books, cash books, letter books, invoice books, or any other book or document in his possession pertinent to the matter, or to allow copies or extracts to be made therefrom, neglects or refuses so to do, he shall incur and be liable to a penalty of not less than Fifty and not exceeding Two thousand pounds sterling.

Allegation deemed proved if not produced.

87. WHENEVER any suit is instituted under the provisions of this or any other Customs Act, or an order of the Court is obtained, all invoices, accounts, books and papers relating to any

imported goods to which such suit or order relates shall be produced in Court or to any person whom the Court directs, and if the same are not so produced within such time as the Court prescribes the allegation on the part of the Crown shall be deemed to be proved, and judgment shall be given as in a case of default; but this provision shall not relieve the person disobeying such order from any other penalty or punishment which he may have incurred by disobedience of any such order.

88. IF any person makes, or sends, or brings into Western Australia, or causes or authorises the making, sending, or bringing into Western Australia any invoice or paper used or intended to be used as an invoice for Customs purposes in which any goods are entered or charged at a less price or value than that actually charged, or intended to be charged for them, or in which the goods are falsely described, no sum of money shall be recoverable by such person, his assigns, or representatives, for the price of such goods or any part thereof, or on any bill of exchange, note or other security (unless in the hands of an innocent holder for value without notice), made, given, or executed for the price of such goods or any part of such price.

Person making false invoice cannot recover price of goods sold.

89. THE production or proof of the existence of any other invoice, account, document, or paper made or sent by any person, or by his authority, wherein goods or any of them are charged or entered at or mentioned as bearing a greater price than that set upon them in any such invoice as in the next preceding section mentioned, or in which the goods are falsely described, shall be *prima facie* evidence that such invoice was intended to be fraudulently used for Customs purposes; but such intention, or the actual fraudulent use of such invoice, may be proved by any other legal evidence.

What shall be evidence of fraud.

90. THE Collector may, at any time that he shall think it advisable to do so in the interests of the revenue, impound or retain any invoice or other document presented to the Customs Officers in connection with, or for the purpose of passing any goods: Provided that should such Collector retain or impound any such invoice or document, as aforesaid, he shall make, or cause to be made, and deliver, on demand, to the person who produced or presented the same, a true copy thereof duly certified to by him as being correct.

Collector may impound invoices.

Entry of Goods by Bill of Sight.

91. 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

Entry when goods are not known.

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make an entry by bill of sight for the packages or parcels of such goods, in the form contained in the Fifth Schedule to this Act, or to the same effect, and containing the several particulars indicated or required thereby, or in such other form as the Minister may direct.

Entry to be perfected after examination.

92. SUCH entry being delivered to the Collector and signed by him, shall be the warrant for provisionally landing such goods to be examined by such importer in the presence of the proper Officer, and the importer shall, within three days after the landing thereof, and before the same shall be delivered, endorse upon such bill of sight such particulars of such goods 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, and to such endorsement he shall fix the date thereof, together with his signature, and such endorsement shall, if correct when countersigned by the Collector, be taken as giving the correct particulars for the perfect entry for such goods.

Goods entered by bill of sight not to be delivered until duty is paid.

93. WHERE an entry for the landing and examination of goods for delivery on payment of duty shall be made by bill of sight, such goods shall not be delivered until perfect entry thereof shall have been made in accordance with the endorsement on the bill of sight, and the duties thereon paid.

If entry be not perfected, goods to be removed to Queen's Warehouse.

94. 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 shall not, within one month after such landing, or within such further period as the Collector shall, in his discretion, allow, make perfect entry or entries 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 payment of such duties and charges (or for exportation, if they be such as cannot be entered for home use, or shall not be 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 proprietor thereof: Provided always, that when entry be at any time made as and for a full and perfect entry of any goods provisionally landed by bill of sight, or deposited in the Queen's Warehouse as aforesaid, if such entry shall not be 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.

Endorsing incorrectly.

95. IF the said importer or his agent shall untruly or incorrectly endorse such bill of sight, he shall be liable to the same penalties as are prescribed in this Act for making fraudulent entry.

Abatement and Refunds of Duty.

96. IF any goods which are liable to the payment of duty upon the value thereof shall receive damage during the voyage, an abatement of such duties may, in each case, be allowed in proportion to the damage received: Provided due proof be made to the Collector that such damage was received after the goods were shipped in the ship importing the same, and before they were landed in Western Australia; and provided claim to such abatement of duties be made at the time of the first examination of such goods and in such form as the Minister may direct.

Goods damaged on voyage.

97. THE Collector shall, upon any claim being made for an abatement of duty as above, examine such goods with reference to the damage which, in his opinion, such goods have received, and, may make an abatement of duties proportionate to such damage, but if such Collector be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by him, the Collector may, at the expense of the owner or importer, cause the damage or deterioration of value to be estimated by such skilled persons as he may approve, and such persons shall examine the same and shall subscribe a declaration stating in what proportion, according to their judgment, such goods are lessened in value by reason of such damage, and thereupon an abatement of the duties, according to the proportion of the damages so declared by such persons, may be made: Provided, always, that it shall be lawful, in the case of goods upon which duty is paid *ad valorem* for the Collector to authorise or permit the importer or proprietor of such goods to sell the same, or any part thereof, by public auction, while in custody of the Customs, and to receive duty on the price realised at such sale instead of the abatement as before provided.

Collector to examine damage.

98. NO amendment of entry shall be permitted, nor shall any claim for refund or abatement of duty be allowed in respect of any goods after such goods have left the custody of the proper Officer, without the special permission of the Minister.

No amendment or refund except by permission of Minister.

99. WHEN Customs duties or charges have been short-levied through inadvertence, collusion, or any other cause on the part of the Officers of Customs, or through misstatement as to value, quantity, or description on the part of the owner or importer, or when any duty or charge, after having been levied, has been, owing to any cause, erroneously refunded, the person chargeable with, or who should have paid, the duty or charge so short-levied, or to whom such refund shall have erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within twelve months from the date of the first assessment or

Short-paid duty may be recovered.

Goods of same owner may be stopped.

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making of the refund, and the Collector may refuse to pass or deliver any goods belonging to or subsequently imported by such person until the said deficiency or excess has been paid or re-paid.

Over-paid duties not returnable after one year unless previously applied for.

100. ALTHOUGH any duties of Customs have been over-paid, or although, after any duty of Customs has been charged and paid, it appears, or is judicially established, that the same was charged under an erroneous construction of the law, no such over-charge shall be returned after the expiration of one year from the date of such payment, unless application for repayment has been previously made.

No claim for compensation for loss.

101. NO importer or owner of goods shall be entitled to claim compensation from the Government for any loss or damage occurring to any goods at any time while they are in the lawful custody of the Customs Officers or lawfully detained by them, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of some Officer.

Goods unfit for Human Consumption.

Collector may detain goods unfit for consumption.

102. THE Collector may detain, on importation or landing, any article of food or drink which, in his opinion, is unfit for human consumption, and shall report forthwith the detention thereof to the Minister.

Order for destruction.

103. THE Minister, on receipt of such report, may cause application to be made to the Bench of Magistrates nearest to the place in which the goods are detained for an order for the destruction of such goods, and such bench, if they shall be of opinion that the goods are unfit for human consumption, shall issue an order to the Collector for their destruction; or the Minister, should he be of opinion that the destruction of such goods is not necessary, may direct that such detained goods may be delivered up for exportation, or otherwise dealt with as to the Minister may seem fit; and the importer or owner shall have no claim for loss or damage, whether pecuniary or otherwise, occasioned by any action taken under the provisions of this or the next preceding section of this Act.

Samples.

Travellers' samples.

104. THE Minister may make regulations for the importation and exportation of travellers' samples.

Customs samples.

105. ON the importation or landing of any goods, or at any time thereafter, it shall be lawful for all Officers of Customs to take such samples of any goods imported or landed, or being in any warehouse, as shall be necessary for examination or for ascertaining the amount of any duties payable on the same, or for such other purpose as the

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Minister may deem necessary; and also for the Collector to permit reasonable moderate samples, according to a scale to be approved by the Minister, to be taken by the owner of any goods warehoused, without payment of duty.

Importers' samples.

106. SAMPLES taken by the Officers of Customs may be disposed of and accounted for in such manner as the Minister, by general order, may direct.

Customs samples accounted for.

Importation—Generally.

107. IF any person imports or lands, or attempts to import or land, into Western Australia any goods of a dangerous nature—that is to say, explosives, lucifer matches, petroleum, kerosene, naphtha, benzine, acids, or goods of a like nature—without specially declaring the same at the Custom House prior to importation or landing, or shall be concerned in or aid or abet in any such importation or landing, or attempt to import or land the same, every such person shall be subject to a penalty of One hundred pounds, and the goods may be forfeited.

Dangerous goods to be specially declared.

108. THE provisions of the last section shall apply, *mutatis mutandis*, to dangerous goods exported or attempted to be exported from Western Australia.

Export of dangerous goods.

109. THE Governor may make regulations setting forth the particulars required to be given in Import Entries, for the purpose of compiling statistics, and the penalties which may be inflicted for non-compliance with such regulations.

Particulars Import Entries.

110. IF a vessel which has live stock or perishable articles on board arrives after business hours, the proper officer at any port may permit the master to unlade the same before report; but report shall in such case be made as soon as possible after the next opening of the Customs Office.

Provision as to live stock or perishable goods.

111. NO person, unless he is authorised by the Governor, shall import any goods, wares, or merchandise from any port or place out of Western Australia in any vessel which has not been duly registered, according to the law of the country to which such vessel belongs, and has not a certificate of such registry on board.

Importing vessel must be registered.

112. ALL goods derelict, flotsam, jetsam, lagan, and wreck brought or coming into Western Australia, and all droits of Admiralty sold therein shall at all times be subject to the same duties as goods of the like kind on importation into Western Australia are subject to.

Derelict goods.

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Surplus stores may
be entered as
merchandise.

113. 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 owner, master, 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 cannot legally be imported by way of merchandise.

Goods to be returned
admitted free.

114. ANY goods or packages, being the growth, produce or manufacture of Western Australia, and having been exported therefrom, and intended to be returned, may be admitted free of duty on being re-imported into Western Australia: Provided such goods or packages were entered for exportation, and branded or marked by a Collector or proper Officer of Customs, and fully identified by the Collector or proper Officer at the port or place where they are so re-imported and provided, further, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within two years of the exportation thereof.

Goods may be
exempted from duty
under special cir-
cumstances.

115. THE Governor may, by special order in each case, exempt from the payment of duty, or any proportion thereof, under circumstances of an exceptional nature, to be stated in such order, any goods on which duties of Customs may be leviable: Provided that any such order as aforesaid shall be published in the *Government Gazette*.

Substitute for
dutiabie article.

116. WHENEVER any article is imported which, in the opinion of the Minister, is apparently a substitute for any known dutiable article, or is apparently designed to evade the duty, but possesses properties in the whole or in part which can be used, or were intended to be applied, for a similar purpose as such dutiable article, the Minister may, by order, direct that such article shall be chargeable with the same rate of duty as the article for which, in the opinion of the Minister, it is a substitute. Every such order shall state the date upon which such duty shall be first imposed.

Orders to be pub-
lished.

117. A COPY of all such Minister's orders shall be published in the *Government Gazette*, and shall be laid before both Houses of Parliament without delay after the making of such order.

Wine.

118. ALL wine containing more than twenty-five per cent. of alcohol of the specific gravity of eight hundred and twenty-five, at the temperature of sixty degrees, according to Fahrenheit's thermometer, shall be deemed spirit and charged with duty accordingly.

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119. EXCEPT as otherwise expressly ordered by any Act for the time being in force, goods whereof any article liable to duty forms a part or ingredient shall be chargeable with the full duty which would be payable on such article, or if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Goods partially composed of dutiable articles.

120. NO spirits imported by land or sea into Western Australia shall be permitted to go into consumption within six months from the date of their first shipment, unless the Minister be satisfied that a period of six months has elapsed from the date of manufacture of the same; and the Collector shall not permit any spirits which have not been manufactured for a period of six months or longer to be delivered for home consumption from any ship, examining shed, Queen's Warehouse or Bonding Warehouse: Provided that nothing herein contained shall be taken to prevent the Minister from allowing spirits of wine to be delivered for medicinal, scientific, or manufacturing purposes only.

Spirits under six months old not to be used for home consumption.

121. GOODS, wares, and merchandise imported into Western Australia for the supply of Her Majesty's land or sea forces, or for the use, and being at the time of importation the property of Her Majesty's Government, shall be exempt from all duties and imposts of every description whatsoever.

Remission of duties on goods for Her Majesty's Service.

122. IT shall be lawful for the Governor, by proclamation, to prohibit the importation or landing generally of any goods or articles which, in the opinion of the said Governor, should not be landed or imported into Western Australia, or to restrict the importation thereof, or to specify the ports or places into which, and into which only, any such goods or articles may be landed or imported, or delivered for home consumption.

Governor, by proclamation, to prohibit importation of goods, &c.

123. THE Minister may, by order, from time to time appoint any place or premises for the examination of any goods on the landing thereof, and require from the owner or occupier of any place so appointed such security, by bond or otherwise as he may think fit, for the payment of the duties which may be or become payable on any goods from time to time there deposited, and a notification of the appointment of any such place shall be given in the *Government Gazette*.

Minister may appoint places for the examination of goods on landing, and require security from the owner or occupier.

124. SUBJECT to any order of the Minister, any goods brought into any port in Western Australia may be landed by and put in some place of security in the charge of the Collector or other Officer of Customs, but such landing shall not be deemed to be unshipment

Landing of goods by Officers of Customs.

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within the meaning of the laws relating to the Customs, and all provisions in such laws imposing forfeitures or penalties in respect of the unshipping of goods shall, so far as the same can be applied, apply to goods put in any such place of security, until the same be duly entered, in the same manner as if such goods had not been landed as aforesaid; and for the purposes of this section any such place of security shall be deemed to be a ship.

Goods to be un-
shipped at expense
of importer.

125. THE unshipping, carrying, and landing of all goods, and the carriage and removal of the same to the proper place after landing for examination or for weighing, and the putting into and taking out of the scales, and the opening of the packages, parcels, boxes, or cases of the same, and the re-packing, marking, numbering, sorting, lotting for the warehouse when entered for the same, and the carriage thereof to any Public or Queen's Warehouse, and the cost of placing the bonding mark thereon, shall be performed by or at the expense and risk of the importer; and the importer or person entering any goods charged with duty by measurement shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Collector may deem necessary to enable the Officers to measure and to take account thereof; and in all cases where the same is measured in bulk, the measurement shall be taken to the full extent of the heap or pile, and an allowance may be made by the Officer on account of any interstices; but the Collector may direct that any battens, boards, deals, and planks, may be measured by the piece, and the account thereof taken separately.

PART VIII.—WAREHOUSING AND WAREHOUSES—GENERALLY.

Appointment of
warehousing ports,

And of warehouses.

Sureties.

126. THE Governor may from time to time, appoint the ports or places which shall be warehousing ports or places for the purposes of this Act, and the Minister may by order, from time to time, approve and appoint Public and Private Warehouses in such ports or places for bonding purposes, but subject, as to private warehouses, to the payment of the annual fee hereinafter prescribed, except in cases of exemption, as hereinafter mentioned, and may direct in what different parts or divisions of such warehouses, and in what manner, any goods, and what sort of goods, and the only sorts of goods that may be warehoused or kept or secured without payment of duty upon the first entry thereof, or for exportation in cases where the same shall be prohibited to be imported for home use, and may direct in what cases and with what sureties and to what amount security by bond shall be required in respect of any Private Warehouse so approved or appointed as aforesaid, or in respect of any goods deposited therein or for the security of the duties due thereon.

Annual payment to
be made.

127. AN annual fee of fifty pounds, or such other amount as the Governor may hereafter direct, shall, except in case of exemption,

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as hereinafter mentioned, be paid by the occupier or licensee of every Private Warehouse appointed before or after the commencement of this Act, for the warehousing or securing of goods liable to duty, by equal half-yearly payments, in advance, on the first day of January, and the first day of July in each year, and, in default of payment of such fee by any warehouse proprietor, occupier, or licensee, the goods bonded in such warehouse may be removed by order of the Minister to any Public Warehouse, and the expense of such removal shall be chargeable upon the goods so removed, and shall form a lien thereon or may be recovered from such defaulting occupier or licensee in a summary manner before any two Justices of the Peace.

128. IT shall be lawful for the Governor, by any order for that purpose, at any time to exempt from the payment of the fee aforesaid the owner, occupier, or licensee of any Private Warehouse now or hereafter to be appointed for the warehousing or securing of goods liable to duty at any port or place, excepting Fremantle, Perth, or Albany, and, except in case of such exemption, no Private Warehouse shall hereafter be appointed for bonding purposes until the first half-yearly payment of the fee aforesaid shall have been paid; and, except in case of such exemption, no warehouse appointed after the commencement of this Act or any previous Act for bonding purposes shall continue to be used as such after default made in any half-yearly payment of the fee aforesaid, until re-appointment under this Act.

Exemption from payment.

129. IT shall be lawful for the importer of any goods to warehouse the same in any Public Warehouse without payment of duty on the first entry thereof, subject to any rules and regulations made under the authority of this Act: Provided that for the goods so warehoused the importer or owner thereof shall pay as warehouse rent, and for receipt and delivery thereof such fees or sums of money, according to the quantity, size, weight, or number of packages thereof as the Governor, by order, may direct, and at such periods and in such manner as the Minister shall from time to time appoint; and all such sums shall be paid, received, and applied as duties of Customs.

Goods may be warehoused free of duty subject to regulations.

130. THE importer of any goods intended to be warehoused, whether in a Public or a Private Warehouse, without paying duty on the first entry thereof, or his agent shall deliver to the Collector a bill of entry on such goods, together with such duplicates or triplicates as he may require, in the same manner or form and containing the same particulars as hereinbefore required on the entry of goods to be delivered for home consumption on landing thereof, as far as the same shall be applicable, and the name and description of the

Importer of goods intended to be warehoused without payment of duty to deliver to Collector a bill of entry.

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warehouse in which such goods are intended to be warehoused, and the name of the person in whose name they are to be warehoused; and such bill of entry, when signed by the Collector, shall be transmitted to the proper Officer, and be his warrant for the due warehousing of such goods.

Blending colonial
wines in bond for
exportation.

131. NOTWITHSTANDING anything herein contained, the Minister may, subject to any regulations from time to time made by the Governor, approve and appoint warehouses in which any wines produced in New South Wales, New Zealand, Queensland, South Australia, Tasmania, Victoria, or Western Australia may, for exportation only, be blended with each other or bottled.

Labels, seals, &c.

Such regulations may fix the hours which shall be observed by Customs Officers placed in charge of any such warehouse, and the fee payable by the proprietor thereof for their attendance, and the labels, seals, or marks which may be affixed or put to or on any cases, or bottles, or casks containing wines blended or bottled in any such warehouse.

Security required for
safe custody of wine.

132. THE Minister shall fix the security to be required for the safe custody of any wine placed in such warehouse until cleared in due course for exportation, and may, at the request of the importer or owner of any such wines in any such warehouse, cause or permit any refuse, after any such blending or bottling, to be destroyed, and may remit the duty thereon.

Owner not liable for
annual fee.

133. THE owner or occupier of any such warehouse shall not be liable for the payment of the annual fee provided in section 127 of this Act, but shall pay such fees as may be prescribed by any regulations made as aforesaid.

Warehouses for
dressing rice or
other purposes.

134. THE Minister may, subject to any regulations made by the Governor, approve and appoint Private Warehouses for the cleaning and dressing of rice, the sorting and re-packing of any goods, the refinement of sugar or molasses, or the grinding of coffee or spices, and for any other purpose which to the Governor may seem desirable to facilitate trade and manufactures; such regulations aforesaid may fix the hours which shall be observed by Customs Officers placed in charge of any such warehouse, and the fee payable by the proprietor thereof for their attendance, the form of license of such warehouse, the description of the building and premises to be licensed, and generally for carrying out the provisions of this section; and the Minister shall fix the security to be required for the safe custody of any goods which may be placed in any such warehouse until cleared in due course for home consumption or exportation, and may determine the proportion of the residue of

such cleaning or dressing upon which duty shall be paid, and may determine what allowance may be made for waste or loss occasioned by any operations performed under this section.

135. THE Collector shall issue to the owner of any goods warehoused in a Public Warehouse a warrant in the form specified in Schedule 6 to this Act, or such other form as may be approved by the Governor; and any person, other than the proper Officer, who shall erase, alter, or add to any quantities, figures, or words specified or placed upon such warrant, shall, for every such offence, be liable to the penalty prescribed for forging or falsifying documents under the provisions of this Act.

Collector shall issue warrant.
Sixth Schedule.

Such warrant shall be transferable by endorsement, and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods in the warehouse would have been entitled to receive them.

136. THE Minister may, by order under his hand, permit any spirits lodged in any warehouse to be used for any purpose of art, science, or manufacture, and for that purpose such spirits shall be mixed with essential oil of Eucalyptus or some other similar substance, in such quantities and of such quality as will render such spirits wholly unfit for human consumption; such spirit, so mixed, may be delivered out of such bonded warehouse without payment of duty, provided the process of mixing is performed under the supervision and in the presence of an Officer of Customs.

Certain spirits may be delivered free of duty.

137. IF the warehouse charge, rent, or fees on any goods deposited in any Public Warehouse shall be in arrear for the space of six months, such goods may, with the approval of the Minister, after one month's notice in the *Government Gazette*, be sold either for home use or exportation, and the proceeds thereof shall be disposed of as nearly as possible in the same manner as the proceeds of warehoused goods not cleared or exported at the time hereinafter mentioned.

If warehouse fees in arrear, goods to be sold.

138. IF any goods which have been entered to be warehoused in any warehouse shall not be duly carried to and deposited in such warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, and except under the care of the proper Officer, or shall be fraudulently concealed or abstracted from any package or transferred from one package to any other package, or dealt with in any manner without the authority of the proper Officer, or having been entered and cleared for exportation or removal from the warehouse, shall not be duly carried, shipped,

Goods not duly warehoused to be forfeited.

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or removed, or shall afterwards be re-landed, except with the permission of the proper Officer of Customs, such goods shall be forfeited.

Re-packing tobacco
in warehouse, and
spirits and other
goods drawn off, &c.

139. SUBJECT to any regulations which may be made by the Governor, the Collector may permit the owner, in the presence of the proper Officer, to sort, separate, bottle, pack, and re-pack in any warehouse such goods as may from time to time be specially authorised by any order of the Governor, and to make such lawful alterations therein or arrangements thereof as may be necessary for the preservation of such goods or to facilitate trade or manufacture: Provided that such goods be re-packed in the same packages in which the same or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages as the Collector shall permit; such packages not being of less quantity, except as herein provided, than is required on the importation of such goods, and also in any warehouse to draw off any spirits into casks containing not less than two gallons each, or re-pack tobacco, cigars, and any other goods into packages of such size as may be approved by the Collector, for the purpose only of being disposed of as stores for ships, or of being issued for mixing with Colonial wines; and also to fill up in the warehouse any casks of wine or spirits from any other casks of the same respectively secured in the same warehouse; and the Collector may, on application, remit the duty on any portion that may be wasted or lost by any operation under this section, and may also, at any time, on a like application, cause any goods which may not be worth the duty to be destroyed, and remit the duty payable thereon.

Destroying surplus
or damaged goods
after re-packing, &c.

140. AFTER such goods have been so re-packed into proper packages, any refuse or damaged portion of such goods not contained in any of such packages may be destroyed, and the duties shall be immediately paid upon any part of such surplus as may remain undestroyed and the warehouse rent and charges then due for any whole package or packages less than the original quantity, and the same may be delivered for home use accordingly; and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same; and the quantity so ascertained shall be deemed to be the imported contents of such package or packages, and shall be substituted in the warehouse account in lieu of the quantity originally entered, and be held subject to the full duties of importation, except as in any case otherwise provided in this Act: Provided that it shall be lawful for the Collector to accept an abandonment of the duties of any whole package of goods, and cause or permit the same to be destroyed,—subject, nevertheless, to the payment by the owner thereof of any rent or charge, other

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than the duties thereon, that may have become due or chargeable thereon; and in default of payment, such rent or charges may be recovered from the owner in like manner as duties of Customs or a debt due to the Crown.

141. IF any goods warehoused or entered to be warehoused shall be lost or destroyed by any unavoidable accident before the same shall have been cleared and delivered from such warehouse, it shall be lawful for the Minister to remit or return the duties payable or paid on the quantity of such goods lost or destroyed.

Goods lost or destroyed, Minister may remit duties.

142. IF any goods duly entered for delivery from the warehouse for removal or exportation shall be damaged, lost, or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Minister may abate or remit the duties due thereon.

Duty on goods destroyed on removal may be remitted.

143. THE Customs Department or the Government shall not be liable to any claim for compensation for any loss or damage occurring to any goods while they are being passed into or delivered out of any Public Warehouse or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of some Officer or employee of such department.

Department not liable to any claim for compensation.

144. AND whereas spirits and tobacco and certain other goods are liable in time to fluctuation in quantity by the effect of the atmosphere or other natural causes, be it enacted that it shall be lawful for the Collector, or for the owner or importer of such goods as aforesaid, to require the same to be re-gauged, re-measured, or re-weighed by the proper Officer of Customs (whose re-measuring or re-weighing shall be conclusive on all parties) at the time when the same shall be respectively delivered from the warehouse; and the duties respectively payable thereon by such owner or importer shall be paid according to the quantity so ascertained, unless it shall be mutually agreed by and between the said parties that the said duties shall be paid on the quantities originally entered: Provided that the Collector shall be satisfied that the difference (if any) which may be found in such re-gauge, re-weigh, or re-measurement is not excessive, having regard to the length of time such goods have been in bond. Should the Collector be of opinion that any loss found to exist is excessive, duty shall be paid on the quantities as originally entered for bond, or such lesser quantity as the Minister may approve.

Spirits and tobacco may be re-gauged or re-weighed.

145. IN case of any embezzlement, waste, spoil, or destruction of any goods warehoused under the authority of this or any other Customs Act by or through any misconduct of any Officer of Cus-

Embezzlement of goods by Officer.

toms, such Officer of Customs shall be deemed guilty of embezzlement or of a misdemeanor, as the case may be, and shall, upon conviction, suffer such punishment as may be inflicted by law in cases of embezzlement or misdemeanor; and if such Officer shall be 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 no forfeiture or seizure shall take place of any goods so warehoused in respect of any deficiency caused by such embezzlement, waste, spoil, or destruction of such goods; and the damages occasioned by such waste, spoil, or destruction of such goods shall be repaid and made good to such importer, consignee, or proprietor, under such regulations and directions as shall be for that purpose made and given by the Governor.

Penalty on opening
warehouse without
Officer.

146. IF any importer or owner of any goods warehoused, or any other person or persons, shall by any contrivance fraudulently open any warehouse, or gain access to the goods therein, except in the presence of and with the consent of the proper Officer acting in the execution of his duty, such importer, owner, or other person shall forfeit and pay, for every such offence, any sum not exceeding Five hundred pounds, and all spirits, wines, tobacco, or other goods liable to duty which shall be found in the act of being removed, or have been removed, without a legal warrant for the same, shall be deemed to be goods respectively liable to and unshipped without payment of duty, unless the person or persons in whose possession the same shall be found or seized shall prove to the contrary.

Vessels not under 30
tons proceeding on a
voyage permitted to
ship limited quantity
of stores free of
duty.

147. THE master or owner of any ship being of the gross registered tonnage of at least thirty tons, bound on a voyage to parts beyond the seas, may be permitted to ship, free of duty, from the warehouse, such quantities of spirits, wine, tobacco and cigars, or any other goods, for the use of the crew and passengers, as the Minister, by regulations, shall prescribe: Provided that such stores shall be duly borne upon the ship's victualling bill, and shall be shipped and secured in such manner and under such regulations as the Minister shall appoint or make in that behalf: Provided, also, that the master or owner of such ship shall previously enter into bond with one or more sufficient surety or sureties, in double the amount of duties payable thereon, conditioned that such goods be used as stores for the vessel, or be otherwise accounted for to the satisfaction of the Collector, and the packages containing the same shall not be opened, nor any of the goods taken out or altered, until the vessel shall have left the port on her intended voyage, and that if the vessel at any time return to any port in Western Australia, the victualling bill be delivered to the Collector at such port at the time of reporting the vessel, or the non-production thereof be satisfactorily accounted for, and that no part of such goods shall be re-landed in Western

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Australia without due entry at the Custom House: Provided, further, that it shall be lawful for the Collector to permit small quantities of stores to be used for the crews of any such ships while in any port.

148. NO goods shall be delivered or cleared from the warehouse, either for home consumption, removal coastwise, or for exportation (except for ship's stores), in less quantity than the entire parcel of such goods originally warehoused, or in quantity the duty on which will amount to less than two pounds, or in such quantities as the Minister may, by general order, permit.

Goods, how delivered from warehouse.

149. IF after any goods shall have been duly entered and landed to be warehoused, and before the same shall be actually deposited in any warehouse, the importer shall further enter the same or any part thereof for home use, exportation, or removal coastwise, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in any warehouse, and shall and may be taken and delivered for home use, exportation, or removal coastwise, as the case may be.

Goods to be considered warehoused.

150. IF any goods in any warehouse be offensive or deleterious to health, by reason of decay or deterioration, the same shall be examined by the proper Officer of Customs; and if such officer shall certify that such goods are offensive or deleterious to health, the Collector may, after twenty-four hours' notice to remove them shall have been given to the importer or owner, if known, or a notice to the like effect shall have been placed on the goods if the importer or owner be not known, cause such goods to be destroyed, if not removed within the time specified in such notice as aforesaid; and the Government shall not be liable to any claim for the value of goods so destroyed, or to any action at law on account of such destruction.

Goods offensive or deleterious to health to be destroyed.

151. ALL goods warehoused in any Public Warehouse shall be cleared, either for home use or exportation at the expiration, of three years from the day on which the same were so warehoused, or within such further period and in such cases as the Minister shall direct, unless the owner or proprietor of such goods shall be 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 expense attendant thereon, shall be (subject to such allowances as hereinafter permitted in respect thereof) paid down, and the quantity so found shall be re-warehoused in the name of the then owner thereof in the same manner as on first importation.

Warehoused goods to be cleared in three years.

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Goods uncleared in three years to be sold.

152. IF any goods warehoused in any Public Warehouse shall not be duly cleared, exported, or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid shall not be paid down at the expiration of three years from the previous entry and warehousing thereof, or within such further period as shall be directed as aforesaid, the same, if worth the duty due thereon, shall, with all convenient speed, be sold, by public auction either for home use or exportation, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent and charges, and the surplus (if any) 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 Treasury to abide the claim of such owner on his appearing and making good his claim thereto; and if such goods shall not be 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, as the Collector shall see fit.

Examination may be dispensed with.

153. 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 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 removed without authority to be forfeited.

154. IF any goods shall be removed from any ship, quay, wharf, or other place previous to the examination thereof by the proper Officer of Customs, unless under the care and authority of such Officer, or if any goods entered to be warehoused, or to be re-warehoused, shall be 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 shall direct, such goods shall be forfeited.

Landing waiter to take account of goods landed to be warehoused.

155. UPON the entry and landing of any goods to be warehoused, or within such period as the Collector shall direct with respect to the same or any of them, the proper Officer of Customs shall take a particular account of such goods at the quay,

or wharf, or other authorised place of examination at which they shall be so landed, or in the warehouse if they be goods of which the account is permitted to be taken in the warehouse, and shall enter in a book prepared for the purpose, containing the name of the importing 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 shall have been so deposited with the authority of such Officer he shall certify that the entry and warehousing of such goods is complete, and such goods shall, from that time, be considered goods warehoused, and if any such goods shall be delivered, withheld, or removed from the proper place of examination before the same shall have been duly examined and certified by such Officer, such goods shall be deemed to be goods not duly entered or warehoused, and shall be forfeited; and if any goods so landed shall not be removed by the owner thereof within six hours after being duly examined by the proper Officer of Customs, the Collector may remove such goods to the warehouse for which they are entered, and shall pay the cartage and all other charges due in respect of the goods to the person or persons entitled to such charges, and shall have a lien on the goods for the amount of all charges so paid by him and interest thereon respectively, from the time of payment of such charges respectively, at the rate of eight per cent. per annum.

156. 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 shall 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 otherwise provided in this Act.

Duty to be paid according to such account.

157. ALL goods warehoused shall be deposited in the packages in which the same shall have been imported, except such goods as are permitted to be re-packed or skipped on the quay, or bulked, sorted, lotted, packed, or re-packed in the warehouse after the landing thereof, in which case they shall be deposited in the packages in which the same shall be when the account thereof is taken by the proper Officer; and if such goods are not so deposited, or if any alteration shall afterwards be made in the goods so deposited, or in the packing thereof in the warehouse, or if the same shall be removed from the room in the warehouse in which the same are deposited without the 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.

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Collector may direct which goods may be bulked, &c.

158. THE Collector may direct what goods may be skipped on the quay or bulked, sorted, lotted, packed, or re-packed, and determine in respect of what goods the account may be taken in any warehouse or examining shed approved by him for that purpose, and within what time after the landing thereof, and on such conditions as he may deem necessary.

Warehouse keeper liable for goods in his warehouse.

159. IF any goods shall be taken out of any warehouse without due entry of the same with the proper Officer of Customs, the proprietor or occupier of such warehouse, being a Private Warehouse, shall forthwith pay the duties due upon such goods; and every person so taking any goods out of any warehouse without payment of duty, or who shall assist or be concerned therein, and every person who shall wilfully destroy or embezzle any goods duly warehoused shall, upon conviction, suffer the punishment by law inflicted in cases of embezzlement or misdemeanor as the case may be.

Revenue not liable for goods consumed by fire, accident, or felony.

160. NO compensation shall be made by Her Majesty to any importer, proprietor, or consignee of any goods by reason of any damage or loss occasioned thereto in any Public Warehouse, or in any examining shed, or Queen's Warehouse, or in any other building, place or premises under the control of the Customs, by fire or inevitable accident, or by felony.

Officer of Customs to have access to goods.

161. THE Collector, or any Officer authorised by him, shall have free access at all times to any Private Warehouse licensed under this Act, or any other Customs Act, and shall have power at any time to examine any goods deposited or warehoused therein; and any person obstructing or preventing, or attempting to obstruct or prevent, any such Collector or Officer shall be liable to a penalty not exceeding Twenty-five pounds.

Removal of Warehoused Goods.

Goods may be removed from one warehouse to another.

162. ANY goods warehoused at any port or inland place appointed for bonding purposes in Western Australia may be removed by sea or land carriage to any other port or inland place so appointed, in which the like kind of goods may be warehoused, on importation, to be re-warehoused at such other port or inland place, and again in like manner as often as may be required at any other such port or such inland place, to be there re-warehoused, or with the permission of the proper Officers may be removed from any warehouse in any port or inland place to any other warehouse in the same port or inland place under such regulations, and with such security as the Minister may direct, on the due delivery to the proper Officer by the person requiring such removal, of an application stating the particulars of the goods required to be removed, the name of the port or inland place or of the warehouse,

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if in the same port or inland place to which the same are intended to be removed, and with such other information and in such manner and form as the Minister or the proper Officer may direct or require.

163. ON the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted to the proper Officers of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with one or more sufficient surety or 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 to be named in the bond as the Collector may direct, such bond to be taken by the Collector either of the port or place of removal, or the port or place of destination, as shall best suit the residence or convenience of the parties interested in such removal, and if such bond shall have been given at the intended port or place of destination, a certificate thereof, under the hand of the Collector of such port or place, shall, at the time of the entering of such goods, be produced to the Collector of the port or place of removal, and such bond shall not be discharged unless such goods shall have been produced to the proper Officer and duly re-warehoused at the port or place of destination, within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the Collector, or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid, but any remover may enter into general bond with such sureties, in such amount and under such conditions as the Minister may approve, for the removal from time to time of any goods from one warehouse to another, and for the due arrival and re-warehousing of the same at the place of destination within such time or times as the Minister may direct, by general order.

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

164. 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 on importation.

165. IF upon arrival of goods so removed as aforesaid at the port or place of destination, the importer or proprietor shall be desirous forthwith to export the same or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, the Officers of Customs at such port or place may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the same to be entered and shipped for exportation, or to be entered and delivered

Goods removed may be exported or duty paid on removal.

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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.

Entry for exportation or home use.

166. NO goods warehoused shall be taken or delivered from the warehouse except on due entry and under the care of the proper Officers for exportation, or for removal, or upon due entry and payment of the full duties payable thereon for home use, except goods delivered into the charge of the proper Officer, to be shipped as stores in such quantities as the Collector shall allow, subject to the directions of the Minister, and under such regulations as he may see fit.

Person entering any goods for home consumption, deliver bill of entry.

167. UPON the entry of goods to be cleared from the warehouse for home use, the person entering such goods shall deliver a bill of entry and duplicates thereof in like manner and form containing the same particulars as hereinbefore required on the entry of goods to be delivered for home use, on the landing thereof, as far as the same may be applicable, 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 landing waiter or other proper Officer on the first entry and landing thereof, except as to such goods as may be re-gauged, re-weighed, or re-measured under the provisions of this Act.

Governor may specify other goods for re-gauge, &c.

168. THE Governor may, by order to be published in the *Government Gazette*, specify any goods or descriptions or classes of goods, in addition to those mentioned in this Act, in respect to which a re-measurement, re-weigh, or re-gauge may be allowed.

Re-examination and re-valuation.

169. IF any goods subject to an *ad valorem* rate of duty shall be damaged or deteriorated in value in the warehouse, the Collector may, upon application by the owner of such goods in writing, and in such form as he shall prescribe, allow a re-examination and re-valuation of such goods, and the Collector may allow such reduction in the value of any such goods as he may think fit, if after full inquiry into the circumstances of such alleged damage he shall be satisfied that such damage has occurred without the knowledge or privity of the owner, and has been accidentally caused.

Goods taken out of Warehouse not exported.

170. IF any goods which have been taken out of any warehouse to be exported from the same shall not be duly exported to parts beyond the limits of Western Australia, or shall be re-landed therein, such goods not having been duly re-landed or discharged, or short shipped, under the care of the proper Officer of Customs, the same shall be forfeited, together with the ship, boat, or vessel

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which may have been used in the re-landing or carrying such goods ; and any and every person by or through whom such goods shall have been so taken or charged, or so re-landed, or carried, shall forfeit treble the value of such goods or the sum of One hundred pounds, at the election of the Minister.

171. THE Collector may at any time, by order under his hand, require the owner of any goods in any private warehouse to remove them within a time to be specified in such order to some Public Warehouse specified in such order, or pay duty thereon ; and should such owner not comply with such order, and remove the same, or pay the duty thereon, if required to do so, such goods may be dealt with in the same manner as goods which have been in a Public Warehouse more than three years.

Collector may order removal of goods from private to public warehouse.

172. THE licensee, in respect of goods lodged in a Private Warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein according to the weight, quantity, gauge, or value thereof stated in the bonding entry.

Licensee of Private Warehouse responsible.

173. UPON any transfer of goods in any warehouse being lawfully effected as before provided, the new owner or transferee of any such goods shall, by the act of accepting such transfer, become thereafter subject to all the claims, charges, conditions, liabilities, and penalties to which the person making the transfer was theretofore liable in respect to such goods, and shall be bound to the performance of all the requirements of this Act, or of any rules and regulations made thereunder respecting the warehousing of goods ; and to the goods there shall continue to attach the Customs claim for the payment of the duty, which said claim shall continue to have precedence of the claims of all persons thereon, of whatever nature, and may be enforced in the manner herein provided.

Effect of legal transfer.

Queen's Warehouses.

174. THE Minister may appoint, by order under his hand, any building or premises as a Queen's Warehouse, and may also fix the rent which shall be payable in respect of any goods deposited or secured in any Queen's Warehouse, and also the charges to be made for receipt and delivery of the same, and all such sums shall be paid, received, and appropriated as duties of Customs.

Minister may appoint Queen's Warehouses.

175. IF any goods of a perishable nature be sent to the Queen's Warehouse, and if they are likely to be injured by delay, such goods may be immediately sold by the Collector and the proceeds of such sale dealt with in the same manner as those mentioned in the next following section.

Perishable goods.

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Duties unpaid for six months, goods sold by auction.

176. IF the duties which may be payable in respect of any goods conveyed to the Queen's Warehouse, or if any charges of removal, or warehouse rent, or receipt, shall remain unpaid for a period of six months or such longer time as the Minister may direct, such goods may be sold by public auction, and the proceeds of such sale applied—first, to the payment of such duties, if the goods are liable to duty, and of any charges thereon for removal, warehouse rent, or receipt; and next of freight, or in satisfaction of any legal lien: (Provided that a claim for such freight or lien shall have been made before the distribution of the proceeds), and the overplus (if any) shall be paid to the proprietor of the goods on his application for the same.

No dangerous goods stored.

177. NO goods which, in the opinion of the Collector, are of a nature likely to do harm to other goods shall be stored in any Queen's, Public, or Private Warehouse.

If goods of combustible nature landed, same to be deposited in available place by the Collector deemed fit.

178. NO goods of a combustible or inflammable nature shall be brought into or deposited in any warehouse unless with the sanction of the Collector; and if any such goods shall be landed under the provisions of this or any other Customs Act, the same may be deposited in any other available place that the Collector shall 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 twenty-one 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 Public or Private Warehouse, with the approval of the Collector, in the meantime; and such goods shall be chargeable with such expenses for securing, watching, and guarding the same until sold or otherwise disposed of, as the Collector shall see fit, and neither the said Collector nor any Officer of Customs 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, nor shall the Government be liable for any claim for compensation on account thereof.

Clearance of goods in Queen's Warehouse.

179. ALL goods deposited in the Queen's Warehouse, and not duly cleared therefrom within six months, 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.

As to Powers of Shipowner and Liens.

Interpretation of terms used in sec-

180. THE following terms shall, as used in the eleven next following sections of this Act, have the respective meanings hereby

assigned to them, if not inconsistent with the context or subject-matter; that is to say—

tions 181 to 191, both inclusive.

The word “Report” shall mean the report required by the Customs laws to be made by the master of any importing ship:

The word “Entry” shall mean the entry required by the Customs laws to be made for the landing or discharge of goods from an importing ship or from a warehouse:

The word “Wharf” shall include all wharfs, quays, docks, jetties, landing places and premises in or upon which any goods when landed from ships may be lawfully placed:

The word “Warehouse” shall include all warehouses, buildings, and premises in which goods when landed from any ships may be lawfully placed; including the Queen’s Warehouse:

The expression “Warehouse Owner” shall mean the occupier of any warehouse as hereinbefore defined, and also the “Collector or other proper Officer of Customs”:

The word “Shipowner” shall include the master of the ship and every other person authorised to act as agent for the owner, or entitled to receive the freight, demurrage, or other charges payable in respect of such ship:

The expression “Owner of Goods” shall include every person who is for the time being entitled, either as owner or agent for the owner, to the possession of the goods, subject in the case of a lien (if any) to such lien.

181. WHERE the owner of any goods imported in any ship from foreign parts into Western Australia fails to make entry thereof, or having made entry thereof to land the same or take delivery thereof and to proceed therewith with all convenient speed, by the times severally hereinafter mentioned, the shipowner may make entry and land or unship the said goods at the times, in the manner, and subject to the conditions following; that is to say:—

Power to shipowner to enter and land goods in default of entry and landing by owner of goods.

1. If a time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the time so expressed:
2. If no time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the expiration of twenty-four hours (exclusive of a Sunday or holiday) after the report of the ship:

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3. If any wharf or warehouse is named in the charter party, bill of lading, or agreement, as the wharf or warehouse where the goods are to be placed, and if they can be conveniently there received, the shipowner, in landing them by virtue of this enactment, shall cause them to be placed on such wharf or in such warehouse :
4. In other cases the shipowner, in landing goods by virtue of this enactment, shall place them in or on some wharf or warehouse on or in which goods of a like nature are usually placed ; such wharf or warehouse being, if the goods are dutiable, a wharf or warehouse duly approved by the Governor of the Colony, or appointed for the landing of dutiable goods :
5. If at any time before the goods are landed or unshipped the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed so to do ; and his entry shall in such case be preferred to any entry which may have been made by the shipowner :
6. If any goods are, for the purpose of convenience in assorting or examining the same, landed at the wharf where the ship is discharged, and the owner of the goods at the time of such landing has made entry, and is ready and offers to take delivery thereof and to convey the same to some other wharf or warehouse, such goods shall be assorted or examined at landing, and shall (if demanded) be delivered to the owner thereof within twenty-four hours after assortment or examination ; and the expenses of and consequent on such landing, assortment and examination, shall be borne by the shipowner :
7. If at any time before the goods are landed or unshipped, the owner thereof has made entry for the landing and warehousing thereof at any particular wharf or warehouse other than that at which the ship is discharging, and has offered and been ready to take delivery thereof, and the shipowner has failed to make such delivery, and has also failed at the time of such offer to give the owner of the goods correct information of the time at which such goods can be delivered, then the shipowner shall, before landing or unshipping such goods under the powers hereby given to him, give to the owner of the goods, or of such wharf or warehouse as last aforesaid, twenty-four hours' notice in writing

of his readiness to deliver the goods, and shall, if he lands or unships the same without such notice, do so at his own risk and expense.

182. IF at the time when any goods are landed from any ship, and placed in the custody of any person as a wharf or warehouse owner, the shipowner gives to the wharf or warehouse owner notice in writing that the goods are to remain subject to a lien for freight or other charges payable to the shipowner, to an amount to be mentioned in such notice, the goods so landed shall in the hands of the wharf or warehouse owner continue liable to the same lien (if any) for such charges as they were subject to before the landing thereof; and the wharf or warehouse owner receiving such goods shall retain them until the lien is discharged as hereinafter mentioned, and shall, if he fail so to do, make good to the shipowner any loss thereby occasioned to him.

If when goods are landed the shipowner gives notice for that purpose, the lien for freight is to continue.

183. UPON production to the wharf or warehouse owner of a receipt for the amount claimed as due, and delivery to the wharf or warehouse owner of a copy thereof, or of a release of freight from the shipowner, the said lien shall be discharged.

Lien to be discharged on proof of payment.

184. THE owner of the goods may deposit with the wharf or warehouse owner a sum of money equal in amount to the sum so claimed as aforesaid by the shipowner, and thereupon the lien shall be discharged, but without prejudice to any other remedy which the shipowner may have for the recovery of the freight.

Lien to be discharged on deposit with the warehouse owner.

185. IF such deposit as aforesaid is made with the wharf or warehouse owner, and the person making the same does not, within fifteen days after making it, give to the wharf or warehouse owner notice in writing to retain it, stating in such notice the sum (if any) which he admits to be payable to the shipowner, or, as the case may be, that he does not admit any sum to be so payable, the wharf or warehouse owner may, at the expiration of such fifteen days, pay the sum so deposited over to the shipowner, and shall by such payment be discharged from all liability in respect thereof.

Warehouse owner may at the end of fifteen days, if no notice be given, pay the deposit to shipowner.

186. IF such deposit as aforesaid is made with the wharf or warehouse owner, and the person making the same does, within fifteen days after making it, give to the wharf or warehouse owner such notice in writing as aforesaid, the wharf or warehouse owner shall immediately apprise the shipowner of such notice, and shall pay or tender to him, out of the sum deposited, the sum (if any) admitted by such notice to be payable, and shall retain the remainder or balance, or, if no sum is admitted to be payable, the whole of the sum deposited, for thirty days from the date of the said notice; and

Course to be taken if notice to retain is given.

at the expiration of such thirty days, unless legal proceedings have in the meantime been instituted by the shipowner against the owner of the goods to recover the said balance or sum, or otherwise for the settlement of any dispute which may have arisen between them concerning such freight or other charges as aforesaid, and notice in writing of such proceeding has been served on him, the wharf or warehouse owner shall pay the said balance or sum over to the owner of the goods, and shall by such payment be discharged from all liability in respect thereof.

After ninety days,
warehouse owner
may sell the goods
by public auction.

187. IF the lien be not discharged, and no deposit made as hereinbefore mentioned, the wharf or warehouse owner may, and if required by the shipowner shall, at the expiration of ninety days from the time when the goods were placed in his custody, or, if the goods are of a perishable nature, at such earlier period as he in his discretion thinks fit, sell by public auction, either for home use or exportation, the said goods or so much thereof as may be necessary to satisfy the charges hereinafter mentioned.

Notices of sale to be
given.

188. BEFORE making such sale, except in case of goods of a perishable nature, the wharf or warehouse owner shall give notice thereof by advertisement in a newspaper circulating in the neighborhood, or in one daily or weekly newspaper published in Western Australia, and in the *Government Gazette*, and also by placards to be posted in the neighborhood, and also, if the address of the owner of the goods has been stated on the manifest of the cargo, or on any of the documents which have come into the possession of the wharf or warehouse owner, or is otherwise known to him, give a notice of the sale to the owner of the goods by letter sent by the post; but the title of a *bonâ fide* purchaser of such goods shall not be invalidated by reason of the omission to send notice as hereinbefore mentioned, nor shall any such purchaser be bound to inquire whether such notice has been sent.

Moneys arising from
sale, how to be ap-
plied.

189. IN every case of any such sale as aforesaid, the wharf or warehouse owner shall apply the moneys received from the sale as follows, and in the following order:—

1. If the goods are sold for home use, in payment of any Customs or excise duties owing in respect thereof:
2. In payment of the expenses of the sale:
3. In the absence of any agreement between the wharf or warehouse owner and the shipowner concerning the priority of their respective charges, in payment of the rents, taxes and other charges due to the wharf or warehouse owner in respect of the said goods:

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4. In payment of the amount claimed by the shipowner as due for freight or other charges in respect of the said goods:
5. But in case of any agreement between the wharf or warehouse owner and the shipowner concerning the priority of their respective charges, then such charges shall have priority according to the terms of such agreement; and the surplus (if any) shall be paid to the owner of the goods.

190. WHENEVER any goods are placed in the custody of a wharf or warehouse owner under the authority of this or any other Customs Act, the said wharf or warehouse owner shall be entitled to rent in respect of the same, and shall also have power from time to time, at the expense of the owner of the goods, to do all such reasonable acts as in the judgment of the said wharf or warehouse owner are necessary for the proper custody and preservation of the said goods, and shall have a lien on the said goods for the said rent and expenses.

Warehouse owner's
rent and expenses.

191. NOTHING in the ten next preceding sections of this Act contained shall compel any wharf or warehouse owner to take charge of any goods which he would not be liable to take charge of but for the foregoing provisions, nor shall he be bound to see to the validity of any lien claimed by any shipowner under such provisions, nor shall anything in the said ten sections contained take away or abridge any power given, or to be given by any Local Act to any Harbor Trust, body corporate, or persons, whereby they are or may be enabled to expedite the discharge of ships or the landing or delivery of goods.

Warehouse owners'
protection.

Saving.

PART IX.—EXPORTATION.

192. THE master of any ship bound outwards from Western Australia shall, before any goods be laden therein, deliver to the Collector an entry outwards signed by such master in the form in Schedule 7 to this Act annexed, or in such other form as the Minister may from time to time prescribe: and also a certificate from the proper officer of the due clearance inwards or coastwise of such ship on her last voyage; and if any goods be laden on board any ship before such entry be made, the master of such ship shall forfeit and pay the sum of Fifty pounds, and before such departure the master shall deliver to the Collector a content in writing signed by him in the form or to the effect of the form of the Schedule 8 to this Act annexed, or in such other form as the Minister may from time to time prescribe; and shall make and subscribe a

Ship's entry out-
wards.

Seventh Schedule.

Eighth Schedule.

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Officer to open
packages.

199. IT shall be lawful for the proper Officer to open all packages, and fully examine all goods shipped, or brought to be shipped, for exportation from Western Australia.

Place for shipping
goods.

200. NO goods, upon the export or transhipment of which bond is required, shall be shipped or water-borne to be shipped, in order to be exported, except at a wharf or place appointed as a landing place by the Governor, and except during the legal hours appointed for landing goods.

Time of clearance.

201. NO clearance shall be granted for any ship unless all the inward cargo shall have been duly accounted for to the satisfaction of the Collector, and all other requisites of the law complied with, and no clearance shall be demanded, nor shall the Collector be compelled or compellable to grant a clearance outwards, unless all official documents required by this Act to be deposited with the proper Officer connected with the ship and her cargo shall have been so deposited before such hour in the afternoon, and after such hour in the forenoon on the day on which such clearance is required, as the Minister may, by general order, direct from time to time: Provided that nothing shall prevent the Collector from granting a clearance on any day, although such papers have been delivered later than such hour.

Goods not stated in
entry to be produce
of the Colony not to
be so certified.

202. NO goods shall be stated in the clearance of any ship to be the produce of Western Australia, unless such goods shall have expressly been stated so to be in the entry outwards of the same; and before any goods shall be shipped for exportation as being the produce of the said Colony, and upon which any advantage shall be claimed at the port of importation, sufficient proof shall be made to the satisfaction of the Collector that such goods are the produce of the said Colony, whereupon the Collector is hereby empowered to grant a certificate to that effect: Provided that it shall be lawful for the Collector to grant certificates of produce from neighboring colonies upon proof made to his satisfaction that such goods are the produce of the said colonies.

Entry outwards.
Bill of entry to be
delivered.

Eleventh Schedule.

203. THE exporter or his agent entering outwards any goods, in respect to which no duty is payable, or on which the duty has been paid, to be exported to parts beyond the seas from any port in Western Australia, shall deliver to the Collector a bill of entry of such goods in the form in the Schedule 11 to this Act annexed, or in such form as the Minister shall from time to time approve; and such exporter or his agent shall also deliver at the same time duplicates or triplicates of such bill, in which all particulars shall be written and arranged in such form and manner, and so many copies of such duplicates or triplicates shall be delivered as the

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Minister, by general order, shall require; and such bill, being duly signed by the Collector, shall be the warrant for the shipment of such goods; and any person or persons shipping, or being concerned in shipping, any goods contrary to this section, and without due entry outwards thereof, shall be liable to a penalty not exceeding Fifty pounds.

204. UPON the entry outwards of any goods to be exported from the warehouse, or for drawback of duties of Customs, or of goods liable to duty for transshipment, the master of the ship shall give security by bond in double the amount of the duties of importation on the quantity of such goods, or such other amount as may be directed by the Minister by general order, with one or more sufficient surety or sureties, to be approved by the Collector (of which sureties the exporter, or his agent, shall be one), that the same shall be landed at the place for which they shall be entered outwards, or otherwise accounted for to the satisfaction of such Collector.

Bond to be given on exportation of goods from warehouse.

205. IT shall be lawful for any Officer of Customs to go on board any ship after clearance outwards, within the limits of Western Australia, and to demand the clearance, and if there be any goods or stores on board not contained in the clearance, such goods or stores shall be forfeited; and if any goods contained in such clearance be not on board, or be not satisfactorily accounted for, the master shall forfeit any sum not exceeding One hundred pounds nor less than Ten pounds for every package of goods contained in such clearance and not on board or not satisfactorily accounted for; and if at the time of any Officer of Customs repairing on board any such ship for the purposes herein set forth such clearance shall not have been delivered to the master, it shall be lawful for the Officer to produce the clearance, or the master's content, or report outwards, and to use such documents as or in lieu of the clearance for the purposes hereinbefore mentioned, the term "Clearance" being construed to signify the certificate of clearance and manifest, and other papers thereto attached under seal of the Customs.

Officer may board any ship after clearance.

206. IF any goods taken from the warehouse for removal or for exportation shall be 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 shall permit or direct, such goods shall be forfeited.

Goods illegally removed to be forfeited.

207. IF any goods liable to duty on exportation, or taken from the warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the content of any ship, shall

Forfeiture of goods on non-shipment or illegal shipment.

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not be duly shipped before the departure of such ship, or shall not be duly certified by the proper Officer as short-shipped, such goods shall be forfeited; or if any such goods shall be 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 shall be landed at any other place than that for which they shall have been 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 shall be shipped or water-borne to be shipped without being duly cleared or otherwise contrary to this Act the same shall be forfeited.

Penalty for breaking
seals.

208. IF any Officer of Customs shall place any lock, mark, or seal upon any goods, on board any vessel entered outwards, and such lock, mark, or seal be wilfully opened, altered, or broken, or if any stores be secretly conveyed away, either while the ship or vessel remains at her first port of departure, or at any other port or place in Western Australia, 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 One hundred pounds.

Ships to bring-to at
proper stations.

209. IF any ship departing from any port in Western Australia shall not bring to at such stations as shall be appointed by the Minister for the boarding or landing of officers from such ships, or for further examination previous to such departure, the master of such ship shall forfeit the sum of One hundred pounds.

Time of exportation
and departure.

210. THE time at which any goods shall be 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, from the outside limits of the port from which such ship cleared outwards.

Prohibitions of
exportations.

211. THE following goods may, by proclamation, or order of the Governor, be prohibited either to be exported, or carried coastwise, that is to say: Arms, ammunition, and gunpowder, military and naval stores, and any articles which the Governor shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores; and if any goods so prohibited shall be exported from Western Australia, or carried coastwise, or be water-borne to be so exported or carried, they shall be forfeited.

Entry outwards of
warehoused goods
and goods for draw-
back.

212. BEFORE any warehoused goods, or goods entitled to any drawback of Customs, shall be shipped or water-borne to be shipped for exportation, or before any goods be transhipped, the exporter or

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his agent shall deliver to the Collector a shipping bill of such goods in the form of Schedule 12 to this Act annexed, or in such form and containing such particulars as the Minister shall from time to time, by general order, approve and require: and such person shall also deliver at the same time duplicates or triplicates of such bill in which all particulars shall be written and arranged in such form and manner, and so many copies of such duplicates or triplicates shall be delivered as the Collector shall require.

Twelfth Schedule.

213. IF any goods be imported, exported, or carried coastwise contrary to this or any other Customs Act, or any regulations or rules lawfully made thereunder, all such goods shall be forfeited, and the master of the ship in which the same are so imported, exported, or carried coastwise shall forfeit and pay any sum not exceeding One hundred pounds, except where any other penalty is specially imposed.

Goods exported or carried coastwise contrary to order forfeited, and master to pay £100.

214. THE Governor may make rules for generally regulating the export of goods from Western Australia, and also denoting what particulars shall be given in outward bills of entry, for the compilation of statistics, and the penalty that may be enforced for the breach of such regulations, and for prescribing the various forms to be used.

Particulars in export entries.

Ship's Stores.

215. THE stores of any ship arriving at or departing from Western Australia shall be subject to the same duties and regulations as the like sort of goods shall be subject to when imported by way of merchandise.

Ship's stores subject to same duty as goods.

216. IF the proper Officer shall place any lock, mark, or seal upon any goods taken from any warehouse without payment of duty as stores on board any ship departing from any port, and such lock, mark, or seal be wilfully opened, altered, or broken; or if any such goods be secretly conveyed away, either while such ship remains at her first port of departure or any other port or place within Western Australia, or on her passage from one port or place to another, before the final departure of such ship on her foreign voyage, the master shall forfeit and pay, for each and every of such offences, any sum not exceeding One hundred pounds nor less than Five pounds, or three times the value of the goods, at the option of the Minister.

If Officers put seal on goods from the warehouse outwards, and such seal be broken, master to forfeit £100.

PART X.—DRAWBACKS.

217. THE Governor may, by any order, from time to time specify the articles on which a drawback of duty paid on exportation

Governor may specify drawbacks.

into Western Australia may be allowed on exportation therefrom and the amount of drawback to be so allowed, and may alter or cancel any such order, and may also make regulations for prescribing the conditions upon which debentures for drawback may be passed for payment by the Collector, and the form thereof, and generally for carrying out the purposes of this Part of this Act; and may approve of regulations and conditions for the re-packing of dutiable goods, whether such goods be in bond or be entitled to drawback, and for the due protection of the revenue under which or upon which drawbacks may be allowed: And any such order, or any alteration or cancellation thereof, and all such regulations and conditions shall have the same effect in law as if portion of this Act, and shall be laid on the table of the Legislative Assembly within fourteen days of their date, if then in session, and if not in session then within fourteen days of its assembling.

Forfeiture of goods
and penalties.

218. IF any person shall commit any of the next following offences, namely:—Pass, or attempt to pass, for drawback any goods not specified in any Order in Council under the provisions of this Act, at a higher rate for drawback than is allowed under any such order; or

At a higher value for drawback than the fair market value of such goods in the port whence exported, or

As of a greater quantity, weight, or value 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 entry thereof in the shipping bill 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 case, forfeit the sum of One hundred pounds, or treble the amount of the drawback claimed, at the election of the Minister; and all such goods and the package containing the same, with all the other contents therein, shall be forfeited.

False declaration
under regulations
punishable as in case
of wilful and corrupt
perjury.

219. IF any person shall wilfully and knowingly make and subscribe any declaration required by any regulations made and approved by the Governor, and for the time being in force, or which shall hereafter be made and approved by the Governor, under this Part of this Act to be made and subscribed, the same being false and untrue in any particular, such person shall be deemed guilty of wilful and corrupt perjury, and be punishable accordingly.

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Issue of Debentures for the Payment of Drawback.

220. FOR the purpose of computing and paying any drawback claimed and payable upon any goods duly entered, shipped, and exported, a debenture in the form prescribed by the regulations made as aforesaid shall, in due time after such entry outwards, be prepared and presented to the Collector, who shall certify to the entry outwards of such goods; and so soon as the same shall have been duly exported the debenture shall thereupon be computed and passed with all convenient despatch.

Debenture to be passed.

221. THE person entitled to any drawback on any goods duly exported, or his agent duly authorised 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 port of Western Australia, 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 may 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 of such drawback when paid.

Declaration on debenture.

222. NO debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of one year from the date of the shipment of the goods.

Drawback to be paid within one year.

223. IF any goods which have been cleared to be exported for any drawback shall not be duly exported to parts beyond the seas (such goods not having been re-landed 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 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, boat, or craft, 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 Minister.

Goods cleared to be exported for any drawback not duly exported, to be forfeited.

224. NOTWITHSTANDING anything in this Act contained or in any regulation made thereunder, no amount shall be paid by way of drawback which is or shall be greater than the amount of duty originally paid upon the goods in respect of which drawback is claimed.

Not more than duty to be paid.

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No drawback allowed on goods of less value than drawback claimed, &c.

225. NO drawback shall be allowed upon the exportation of any goods entered for drawback or as stores which shall be of less value for home use than the amount of drawback claimed, or on which the duty shall not amount to One pound, and all goods so entered shall be forfeited. It shall be lawful for the Minister at any time to direct that any debenture for drawback shall not be passed for payment, and to refuse to pay any claim for drawback made thereunder or any portion thereof.

Special Drawbacks.

Drawback on spirits for use of the Governor and Her Majesty's sea and land forces.

226. A DRAWBACK of the whole of the duties of Customs may be allowed for spirituous and fermented liquors supplied for the consumption or personal use of the Governor of Western Australia or of the Officers of Her Majesty's Army or Navy being in full pay and serving in Western Australia, or such spirituous and fermented liquors may be landed on first importation, or delivered out of bond duty free, subject to such regulations as the Minister shall make in that behalf: Provided that if any of such spirituous and fermented liquors shall be subsequently sold in Western Australia, or used in any manner except for the use of the said Governor, or of any of Her Majesty's military or naval officers as aforesaid, the same shall be forfeited, and shall be liable to seizure accordingly.

PART XI.—COASTING TRADE.

Coasters not to take in cargo at sea, or deviate.

227. IF any goods shall be taken into or put out of any coasting vessel or boat at sea, except with the special sanction of the Collector, or if any coasting vessel or boat shall deviate from her voyage, unless forced to do so by unavoidable circumstances, the master of such vessel or boat shall forfeit the sum of One hundred pounds.

Governor may make regulations.

228. THE Governor may make regulations for the purpose of directing what goods may be carried in coasting vessels and boats, the hours in which goods may be shipped or landed, the books to be kept by the masters of such vessels and boats, and the manifests or other documents which must be produced by such master to the Officer of Customs, the number and form of transires, the form of accounts to be kept, and entries to be passed in connection with such goods, and generally for any purpose that the said Governor may see fit for the regulation of the coasting trade and of the vessels or boats engaged therein.

Goods shipped contrary to regulations forfeited, and offender fined.

229. ALL goods shipped, landed, delivered, or otherwise dealt with contrary to such regulations shall be forfeited, and any person

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concerned in such shipping, landing, or delivery shall be liable to a penalty of not more than One hundred pounds.

230. ALL ships and boats trading from one port or place in Western Australia to another port or place therein shall be considered as engaged in the coasting trade, and such vessels and boats shall be deemed to be coasting vessels and boats for the purposes of this or any other Customs Act.

What are coasting vessels.

231. NONE but British registered vessels and boats wholly owned by British subjects, and such other vessels and boats as may be owned by the subjects of other countries included in any treaty with Great Britain by which the coasting trade is mutually conceded, shall engage in the coasting trade of Western Australia; and the names of such vessels or boats, and the names of their port of registry, shall be distinctly painted on the stern of the said vessels or boats.

Foreign vessels not to engage in the coasting trade.

232. THE proper Officer may at any time go on board any coasting vessel or boat, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such vessel or boat, and may require all such documents to be brought to him for inspection; and the master of any such vessel or boat refusing to produce such documents on demand, or to bring the same to such proper Officer when required to do so, shall forfeit a sum not exceeding One hundred pounds.

Officer may board any coaster.

PART XII.—TRANSHIPMENT.

233. UPON the importation of any goods it shall be lawful for the Collector to allow the same to be transhipped from the importing ship to any other ship not being less than thirty-five tons gross registered tonnage, if the goods be for exportation, or twenty-five tons gross registered tonnage if for removal coastwise: Provided that a bond be entered into for the satisfaction of such Collector if the goods be liable to duty.

Goods may be transhipped in certain cases.

234. IT shall be lawful for the Minister to make such general rules and orders as he may deem fit for regulating the transhipment of goods to be carried coastwise or exported, and any goods transhipped contrary to such rules and orders, or which have been entered to be transhipped, unless by the permission of the proper Officer, shall be forfeited, and the person or persons concerned in such transhipment shall forfeit and pay the sum of One hundred pounds. The word "transhipment" in this section shall include

Minister to make rules and regulations.

Penalty.

"Transhipment" defined.

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conveyance by inland carriage from one port or place to another port or place in Western Australia.

PART XIII.—BONDS AND SECURITIES.

All bonds entered into valid in law.

235. 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 this or any other Customs Act, 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 such bonds shall be taken before the performance of any act, with regard to which the taking of any such bonds or security is required; 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 conditions thereof, be cancelled by or by the order of the Minister, and all bonds given under the provisions of this or any other Customs Act by persons under Twenty-one years of age shall be valid.

Bonds of minors valid.

Minister to prescribe forms.

236. ALL bonds, documents, and papers necessary for the transaction of any business at the respective Customs Houses, places or ports of entry in Western Australia, shall be in such form as the Minister from time to time shall direct.

PART XIV.—OATHS AND AFFIRMATIONS.

Collector to administer oaths, &c.

237. IN all cases where proof or evidence on oath or affirmation shall be required by any law of Customs, or shall be necessary in any matter relating to the Customs, the same may be made before the Collector at the place where such proof or affirmation shall require to be made, and such Collector is hereby authorised to administer the same.

Collector may examine on oath.

238. UPON examinations and inquiries made by the Collector, or other person appointed by the Minister to make such examinations and inquiries for ascertaining the truth of the facts relative to the Customs, or the conduct of Officers or persons employed therein, any person or persons examined before him or them shall deliver testimony on oath or affirmation to be administered by such Collector or other person as shall examine such person or persons,

and who are hereby authorised to administer such oath or affirmation; and every person so examined, or who shall make oath or affirmation under and in pursuance of the last preceding section, who shall be convicted of making a false oath or affirmation touching any of the facts so testified on oath or affirmation, or of giving false evidence on oath or affirmation before such Collector or other person in conformity to the directions of this Act, shall be deemed guilty of perjury, and shall be punishable accordingly.

PART XV.—FALSE DECLARATIONS OR ANSWERS AND
COUNTERFEITING DOCUMENTS.

239. IF any person shall make and subscribe any false declaration, or make or sign any declaration, certificate, or other instrument required by this Act to be verified by signature only, the same being false in any particular, or if any person shall make or sign any declaration made for the consideration of the Minister, the same being untrue in any particular, or if any person required by this or any other Customs Act to answer questions put to him by the Officers of the Customs shall not truly answer such questions, or if any person shall counterfeit or falsify, or use when counterfeited or falsified, any entry, warrant, certificate, permit, cocket, transire, or other document for the unlading, lading, entering, reporting, or clearing of any ship, or for the landing, shipping, or removing of any goods, stores, luggage, or articles whatsoever, or required by this or any other Customs Act, or by or under the directions of the Minister, or any instrument used in the transaction of any business or matter relating to the Customs, knowing the same to have been counterfeited or falsified, or shall by any false statement procure any writing or document to be made for any such purposes, or shall forge or counterfeit a certificate of any oath or affirmation required by this or any other Customs Act, or shall publish such forged certificate knowing the same to be so forged or counterfeited, or shall fraudulently alter any document or instrument, or counterfeit 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 Minister or any Officer of the Customs: every person so offending shall, for each and every such offence, forfeit a sum not exceeding Two hundred pounds, and not less than Fifty pounds, and such penalty shall and may be prosecuted, sued for, and recovered in like manner and by such ways and means as any penalty of the like amount may be prosecuted, sued for, and recovered under the directions and provisions of this Act.

Falsifying documents.

PART XVI.—LICENSING OF CARRIERS.

Minister may appoint
ports in which
carriers must be
licensed.

240. THE Minister may order and direct in what ports and places it shall be necessary that goods cleared for drawback, or from the warehouse for exportation or removal under bond, or which have been imported, the duty not having been paid thereon, shall be conveyed or carried in duly licensed carriages, or conveyances only.

Minister may grant
or authorise Col-
lector to grant
licenses.

241. THE Minister may grant, or authorise the Collector to grant, licenses for any carriage or conveyance, in such form and manner, and with such conditions and restrictions, and to such persons as he may deem proper, and may revoke the same when and as he shall think fit, without cause assigned, and may require, before granting such license, such security, by bond or otherwise, for the faithful and incorrupt conduct of licensees, under this part of the Act, as he shall deem fit.

Annual fee to be
charged for license,
payable in advance.
Thirteenth Schedule.

242. AN annual fee shall be payable in advance by every person licensed, or to be licensed, under the last preceding section, after the rates specified in the Thirteenth Schedule hereto; and after the commencement of this Act no license shall be granted under the said section until the first of such annual payments shall have been made, and no license shall continue in force after default made in any such payments.

Minister may make
regulations.

243. THE Minister may make such regulations as he may see fit, but subject to the approval of the Governor, for the regulation of carriers licensed under this Part of the Act.

Penalty of illegally
carrying goods.

244. IF any dray or other vehicle be used in any port or place in which the Minister shall have directed that a license is necessary in the conveyance of any goods on which the duty has not been paid, or of goods entered for drawback, without being licensed as aforesaid, the owner or hirer of such dray or vehicle, or person employing the same, shall be liable to a penalty not exceeding One hundred pounds, and such dray or vehicle shall be forfeited.

PART XVII.—BOATS AND LIGHTERS.

Boats not to quit
ship's side till
hatches are sealed
down.

245. IF any vessel or boat shall quit a ship from which she has received any goods without having her hatches previously sealed down or otherwise secured by the proper Officer or by the Tide Waiter, and without receiving a boat note of her cargo, signed by him and by the master or mate of the ship, or if any seal placed on the hatches of any such vessel or boat shall be broken, or any part of the cargo thereof landed or put on shore before such boat note shall have been produced to the proper Officer, such vessel or boat shall be forfeited, and the owner and master of every such

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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.

Provided that the Collector may, if he thinks fit, on special application made to him, grant written permission to land any specified goods in a lighter with hatches unsealed or unsecured, and that the onus of proof of such permission shall be upon the defendant.

246. THE hours of discharge for boats and lighters shall be the same as those for ships; and no boat or lighter shall go or remain alongside any ship for the purpose of lading cargo until due report of such ship has been made, or unless specially authorised in writing by the proper Officer, under a penalty not exceeding Fifty pounds.

Hours of discharge.

No boat to go alongside until ship is reported.

247. 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, 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 shall be found.

Ship's boats to have the name of the ship and port.

248. THE master or owner of any ship, boat, or vessel laden with cargo from any ship or vessel in the Port of Fremantle who shall commence to unload such cargo, or shall proceed to Perth without having delivered to the proper Officer at Fremantle his permit or boat note, and receiving from such Officer permission to unload or proceed as aforesaid, shall, on conviction thereof, be liable to a penalty not exceeding Fifty pounds.

Master of vessel laden with cargo proceeding to Perth, or unloading without permission of landing waiter.

PART XVIII.—SMUGGLING.

249. WHERE any ship or boat shall be found within the limits of Western Australia, and shall not bring-to upon signal made by any ship or boat in Her Majesty's Service, or in the service of the revenue, hoisting and carrying the proper pendant and ensign, or Custom House flag, in order to bring such ship or boat to, and thereupon chase shall be given, or if any person on board such ship or boat so chased shall, during the chase or before such ship or boat shall bring-to, throw overboard any part of the lading of such ship or boat, or shall stave or destroy any part of such lading to prevent seizure thereof, then and in every such case the said ship or boat shall be forfeited.

As to ships and boats not bringing-to, &c., and as to goods thrown overboard.

250. IT shall be lawful for the proper Officer of Customs to board any ship within the limits of Western Australia, or hovering

Officers to board, and their power.

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within one league of the coast of the Colony, and to rummage and search all parts of such ship for prohibited, restricted, and uncustomed goods, and freely to stay on board until all goods laden therein shall have been duly delivered from the same, or so long as she remains within such limits, or hovering as aforesaid; and if any such ship being bound elsewhere shall nevertheless continue so hovering for the space of twelve hours after the master has been required by such boarding Officer to depart, it shall be lawful for such boarding Officer to bring her into port and search her; and in all cases such boarding Officer shall have power to examine, on oath if necessary, the master, and any of the crew or passengers of such ship.

Vessels removing
uncustomed or pro-
hibited goods
forfeited.

251. IF any vessel or boat shall be used in the exportation or importation, or the shipping, unshipping, landing, removal, carriage, or conveyance of any uncustomed or prohibited goods or goods entered for drawback, or any goods liable to forfeiture without the knowledge or authority of the proper Officer, 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.

Ships not bringing to
may be fired upon.

252. IN case any ship or boat liable to seizure or examination under this or any other Customs Act, or for the prevention of smuggling, shall not bring-to on being required so to do on being chased by any ship or boat in Her Majesty's Navy, or by any ship or boat duly employed for the prevention of smuggling, such ship or boat respectively hoisting and carrying a proper pendant and ensign, or Custom House flag, it shall be lawful for the captain, master, or other person having the charge or command of such ship 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 any such ship or boat; and such captain, master, or other person or persons acting in his aid or assistance, or by his direction, shall be and he is hereby fully indemnified and discharged from any and every indictment, information, prosecution, penalty, action, or other proceeding for so doing, and from all the consequences thereof.

Ships found light for-
feited.

253. IF any ship or boat whatsoever shall be found within the limits of any port of Western Australia with a cargo on board, and such ship or boat shall afterwards be found light or in ballast, or with the cargo of such ship deficient in any way, and the master is unable to give a due account of the port or place within Western Australia where such ship or boat shall have legally discharged her cargo, or of the missing portion thereof, such ship or boat, with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited.

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254. ALL ships and boats belonging in the whole or in part to any of Her Majesty's subjects, or, if not British, found within three miles of the coast of Western Australia, having false bulk-heads, false bows, double sides or bottoms, or any secret or disguised place whatsoever in the construction of any such ship or boat adapted for the purpose of concealing goods, or having any hole, pipe, or other device in or about such ship or boat adapted for the purpose of running goods, shall be forfeited with all the guns, furniture, ammunition, tackle, and apparel belonging to such ship or boat.

Ships, &c., with false bulk-heads to be forfeited.

255. IF any goods liable to the payment of duties shall be unshipped from any ship or boat in Western Australia (Customs or other duties not being first paid or secured), or if any prohibited goods whatsoever shall be imported or brought into any part of Western Australia; or if any goods shall be removed from any ship, quay, wharf, or other place, previously to the examination thereof by the proper Officer of Customs, or being entered to be warehoused shall be carried into the warehouse, unless under the care and authority of such officer, and in such manner and by such roads or ways and within such time as he shall direct; or if any goods entered to be warehoused, after the landing thereof, shall be removed or withdrawn from any quay, wharf, or other place in Western Australia, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused; or if any goods whatever which shall have been warehoused or otherwise secured in Western Australia, either for home consumption or exportation, or shall have been delivered from any warehouse or other place without payment of duty for removal to any other warehouse or place, shall be clandestinely or illegally removed from or out of any warehouse or place of security, or shall not be duly delivered at the place at which such goods were destined to be removed; or if any goods which are prohibited to be exported shall be put on board any ship or boat with intent to be laden or shipped for exportation, or shall be brought to any quay, wharf, or other place in Western Australia, in order to be put on board any ship for the purpose of being exported; or if any goods which are prohibited to be exported shall be found in any package produced to any Officer of Customs as containing goods not so prohibited; or if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported into Western Australia, shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port of Western Australia, or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat within such limits as aforesaid, then and in every of the foregoing cases all such goods shall be forfeited, together with any goods which shall be found packed with or used in concealing them.

Goods unshipped without payment of duty and prohibited goods liable to forfeiture.

Goods illegally removed from the warehouse.

Prohibited goods exported.

Goods concealed on board and goods packed therewith forfeited.

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Penalty for fraudulently importing by land or concealing goods so imported.

256. EVERY person who shall import into the Colony by land, or be aiding, assisting, or otherwise concerned in the importing into the Colony by land, goods the duties for which have not been paid or secured to be paid, or who shall knowingly harbor, keep, or conceal, or shall knowingly permit or suffer to be harbored, kept, or concealed, any goods which shall have been illegally imported into the Colony by land without payment of duties, shall forfeit either treble the value thereof, or a penalty not exceeding One hundred pounds, at the election of the Minister.

Restricted goods to be deemed run.

257. ALL goods, the importation of which is in any way restricted, which are of a description admissible to duty, and which shall be found or seized in Western Australia under this or any other Customs Act, shall, for the purpose of proceeding for the forfeiture of them, or for any penalty incurred in respect of them, be deemed and taken to be, on the trial or hearing thereof, goods liable to and unshipped without payment of duties, unless the contrary be proved.

Goods concealed, to be forfeited.

258. IF any package or parcel shall have been landed by or in pursuance of any entry, and any goods or other things shall be found in such package or parcel concealed in any way, or packed to deceive the Officers, such package or parcel and 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 Minister may direct; but if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited, together with the other contents of the package containing the same: Provided always, that the proof that such goods were not so concealed with intent to defraud shall lie upon the owner or importer thereof.

Passengers' baggage.

Removing goods liable to duty without legal warrant.

259. ALL goods liable to duty which shall be found in course of removal, or having been removed without a legal warrant for the same, shall be deemed to be goods respectively liable to and unshipped without payment of duty, and shall be forfeited, unless the person in whose possession the same be found or seized shall prove to the contrary.

Ships, goods and persons may be detained.

260. 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 Customs Act, may be seized or detained in any place, either upon land or water, by any Officer or Officers of Her Majesty's Army, Navy, or Marines on full pay, or

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by any Officer or Officers of Customs, or by any person having authority from the Minister 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.

261. IT shall be lawful for any Officer of the Army, Navy, or Marines, or any Officer of Police, or other person duly employed in the prevention of smuggling, or for the proper Officer, to search any individual, either on board of, or who shall have landed from, any ship or boat, or who shall have crossed, or be about to cross, the frontier of Western Australia: Provided that such Officer or other person duly employed shall have probable cause to suppose that such individual is carrying, or has, any uncustomed or prohibited goods secreted about his person, and any person who shall obstruct any such Officer in searching as aforesaid, in the execution of his duty, shall forfeit and pay any sum not less than Ten pounds nor more than One hundred pounds; and if no such goods shall be found on such person, the Officer so searching, having had probable cause to suspect that such person had uncustomed or prohibited goods secreted about his person, shall not, on account of such search, be liable to any prosecution, action, or other proceeding: Provided that a female shall not be searched by other than a female.

Persons on board any ship or boat, or who may have landed from them, may be searched.

262. BEFORE any person shall be searched he may require to be taken with all reasonable despatch before a Justice, or before the Collector, or other superior Officer of Customs, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched; and a female shall be searched by a female only.

Persons before search may require to be taken before a Justice or Officer of Customs.

263. IF any passenger or other person on board any ship or boat, or who may have landed from any ship or boat, shall, upon being questioned by any Officer of Customs or other person duly employed for the prevention of smuggling, whether he has any uncustomed or prohibited goods upon his person or in his possession, or in his baggage, deny the same, and any such goods shall, after such denial, be discovered to be, or to have been, upon his person or in his possession, or in his baggage, such goods shall be forfeited; and such person shall forfeit One hundred pounds, or treble the value of such goods, at the election of the Minister.

Penalty on persons denying having uncustomed or dutiable goods about them.

264. IT shall be lawful for any Officer of Customs or any person acting under the direction of the Minister, having a writ

Officers authorised by writ of assistance, and having a Peace

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Officer may search houses and break open doors.

of assistance issued from or out of the Supreme Court of Western Australia, or for the Collector, without such writ of assistance, in company with a Justice of the Peace, at any time, to enter into and search any vessel, house, shop, cellar, warehouse, room, or other place, and in case of resistance to break open doors, chests, trunks, and other packages, there to seize, and thence to bring, any uncustomed, forfeited, prohibited or restricted goods, or any goods that he may have reasonable grounds to believe are uncustomed, restricted or prohibited goods, and to put and secure the same in any warehouse, and may take with him any Constable, or Police Officer, or other Customs Officer.

Duration of writs of assistance.

265. ALL writs of assistance so issued as aforesaid shall continue and be in force during the whole of the reign in which such writs shall have been granted and issued, and for six months from the conclusion of such reign.

Officers may search premises by warrant granted on reasonable cause shown.

266. IF any Officer of Customs shall have reasonable cause to suspect that any uncustomed or prohibited goods are harbored, kept, or concealed in any house or other place in Western Australia, and it shall be made to appear by information on oath before any Justice of the Peace in Western Australia, it shall be lawful for such Justice, by special warrant under his hand, to authorise such Officer to enter and search such house or other place, and to seize and carry away any such uncustomed or prohibited goods as may be found therein; and it shall be lawful for such Officer, and he is hereby authorised, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry, search, or seizure as aforesaid; and such Officer may, if he see fit, avail himself of the service of any Police Officer to aid and assist in the execution of such warrant; and any Constable or other Police Officer is hereby required, when so called upon, to aid and assist accordingly.

Goods stopped or taken by Police Officer.

267. IF any goods subject to forfeiture under this or any other Customs Act shall be stopped or taken by any Police Officer or other person acting by virtue of any Act of the Parliament of Western Australia, or otherwise, such goods shall be conveyed to the Custom House nearest to the place where such goods were stopped or taken, and there delivered to the proper Officer appointed to receive the same, within a reasonable time after the said goods were stopped or taken; and in case any Police Officer or other person as aforesaid stopping such goods shall neglect to have the same conveyed to such Custom House within a reasonable time, such Officer or other person shall forfeit a sum not exceeding Ten pounds.

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268. EVERY person who shall import or bring, or be concerned in importing or bringing into Western Australia, or exporting therefrom, any prohibited goods or any goods the importation or exportation of which is restricted, contrary to such prohibition or restriction, whether the same be unshipped or shipped or not; or shall unship, or assist, or be otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and exported or imported contrary to such restriction, or of any goods liable to duty, the duties for which have not been paid or secured; or who shall knowingly harbor, keep, or conceal, or shall knowingly permit, or suffer, or cause or procure to be harbored, kept, or concealed, any such goods, or shall deliver, remove, or withdraw 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, any goods imported into Western Australia, or any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper Officer, or so that the same are not duly warehoused; or shall carry into the warehouse any goods entered to be warehoused, or to be re-warehoused, 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 shall direct; or shall assist, or be otherwise concerned in the illegal removal or withdrawal of any goods from any warehouse or place of security in which they shall have been deposited; or shall knowingly harbor, keep, or conceal, or knowingly permit, or suffer, or cause, or procure to be harbored, kept, or concealed, any prohibited, restricted, or uncustomed goods, or any goods which shall have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited; or shall knowingly acquire possession of any such goods; or shall be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any such goods with intent to defraud Her Majesty of any duties due thereon, or to evade any prohibition or restriction of, or applicable to, such goods, or shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs, or of the laws and restrictions of the Customs relating to the importation, unshipping, landing, and delivery of goods, or otherwise contrary to this or any other Act relating to the Customs, shall, for each and every such offence, forfeit either treble the value of the goods, including the duty payable thereon, or One hundred pounds, at the election of the Minister; and the offender may either be detained or proceeded against by information and summons.

Illegally importing.

Carrying goods into warehouse without authority.

Removing from warehouse.

Harboring.

Carrying, removing, concealing.

Evasion of duty.

Penalty treble value or not exceeding £100.

269. IN all cases where any penalty the amount of which is at any time to be determined by the value of any goods is directed to be

How value to be ascertained.

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sued for by any Act or law now in force, or hereafter to be made, for the prevention of smuggling, or relating to the Customs, such value shall, as regards proceedings in any Court, or before Justices of Western Australia, be estimated and taken according to the price and at the rate which goods of the like sort or description of the best quality, and upon which the duties (if any payable) on importation have been paid, bear at such time at the place of importation, or in the city or town next the place where the offence shall have been committed.

Justice may order persons offending to be detained a reasonable time.

270. WHERE any person shall have been detained by any Officer of the Navy on full pay, or by any Officer of Customs, or by any person acting in their aid or assistance, or duly employed for the prevention of smuggling for any offence under this or any other Customs Act, and shall have been taken before any Justice of the Peace, or if he shall have otherwise appeared before any Justice of the Peace to answer any charge preferred against him under this Act, if it shall appear to such Justice there is reasonable cause to detain such person, such Justice may, and he is hereby authorised and required to order such person to be detained a reasonable time, and at the expiration of such time to be brought before any Justice of the Peace to be dealt with according to law.

Any person liable to be detained making his escape may afterwards be arrested by any Officer of Customs.

271. IF any person liable to be detained under the provisions of this or any other Customs Act shall not be detained at the time of committing the offence for which he is liable, or after detention shall make his escape, it shall be lawful for any Officer of the Navy on full pay, or for any Officer of Customs, or any other person acting in their aid or assistance, or duly employed for the prevention of smuggling, or any Officer of Police, to detain such person so liable to detention at any time afterwards, and to take him before any Justice of the Peace to be dealt with as if detained at the time of committing the said offence, or, if not so detained, may be proceeded against by summons.

Officers of Customs may, upon probable cause, stop carts, &c., and search for goods.

272. IT shall be lawful for any Officer of Customs or Police, or any person acting in his aid or assistance, or duly employed for the prevention of smuggling, upon reasonable suspicion, to stop and examine any cart, waggon, carriage or other conveyance, for the purpose of ascertaining whether any smuggled or forfeited goods are contained therein; and if no such goods shall be found, then and in such case the Officer or other person so stopping and examining such cart, waggon, carriage, or other conveyance, having had probable cause to suspect that smuggled or forfeited goods were 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, carriage, or other

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conveyance, refusing to stop, or allow such examination, when required so to do in the Queen's name, shall forfeit a sum not exceeding One hundred pounds nor less than Ten pounds; and every person who is present at any such seizure or stoppage, and who, when called upon in the Queen's name by such Officer or person to aid and assist him in a lawful way, refuses so to do, shall be liable, on summary conviction before any Justice of the Peace, to a penalty of Twenty-five pounds, and in default of payment to imprisonment for a term not exceeding Six months.

273. ANY Officer or person in the discharge of the duty of seizing goods, vessels, vehicles, or property liable to forfeiture under this or any other Customs Act, may call in such lawful aid and assistance in the Queen's name as is necessary for securing and protecting such seized goods, vessels, vehicles or property.

Power to call for aid.

274. ALL persons assembled, to the number of three or more, for the purpose of unshipping, carrying, conveying, or concealing any uncustomed, restricted, prohibited, or forfeited goods, and every person who shall by any means procure, hire, or induce any persons to assemble for the purposes aforesaid, and every person who shall in any manner obstruct any Officer of the Navy on full pay, or any Officer of Customs, or any person acting in their aid or assistance, or duly employed for the prevention of smuggling in the execution of their duty, or in the due seizure of any goods liable to forfeiture by this or any other Act relating to Customs, or shall rescue, or cause to be rescued, any goods which have been seized, or attempt or endeavor so to do, or shall before, or at, or after any seizure, stave, break, or otherwise destroy any goods to prevent the seizure thereof, or the securing the same, shall, upon being duly convicted of any of the said offences before any two Justices of the Peace, be adjudged by such Justices to be imprisoned in any gaol or house of correction with or without hard labor for any term not exceeding two years, or, at the discretion of such Justices, to forfeit, for every such offence, a sum not exceeding One hundred nor less than Twenty pounds.

Punishment for persons assembling to the number of three or more to run goods, or persons obstructing Officers or securing or detaining goods to prevent seizure.

Rescuing goods.

275. IF any persons, to the number of two or more, armed with firearms or other offensive weapons, or disguised in any way, shall within Western Australia or the limits thereof be assembled in order to be aiding or assisting in any illegal landing, running, or carrying away of any restricted, prohibited, or forfeited 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 Customs or other Officer authorised to seize the same, or from any person employed by or assisting them, or from the place where the same have been lodged by them, or

Two or more armed persons assisting in the illegal landing of goods, or in rescuing goods seized, to be deemed guilty of felony.

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in rescuing any person who shall have been apprehended for any of the offences made felony by this or any other Customs Act, or in the preventing the apprehension of any person who shall have been guilty of such offence, or in case any persons to the number of two or more so armed as aforesaid shall, within the said Colony, or within the limits of any port thereof, be so aiding or assisting, or if any person, being so armed or disguised in any way, shall be found within the limits of the said Colony, with any goods liable to forfeiture under this or any other Customs Act, in his custody or possession, every person so offending, and every person aiding, abetting, or assisting therein, shall, on being convicted thereof, be adjudged guilty of felony, and shall be liable, at the discretion of the Court before which he shall be convicted, to be sentenced to penal servitude for any term not less than three and not more than ten years, or to be imprisoned with or without hard labor for any term not exceeding Three years.

Persons assaulting
Officer, or by force or
violence obstructing,
may be imprisoned.

276. IF any person shall assault, or by force or violence resist, oppose, molest, hinder, or obstruct any Officer of the Navy on full pay, or any Officer of the Customs, or other person acting in their aid or assistance, or duly employed for the prevention of smuggling in the due execution of any of their offices or duties, such person being convicted thereof shall be liable to be imprisoned in any common gaol with or without hard labor for any term not exceeding Two years, at the discretion of the Court before whom the offender shall be tried and convicted as aforesaid.

Taking away seized
goods without
authority to be
felony.

277. EVERY person who, whether pretending to be the owner or not, either secretly or openly, and whether with or without force or violence, takes or carries away any goods, vessel, vehicle, or other thing which have or has been seized or detained on suspicion, as forfeited under this Act, before the same have been declared by competent authority to have been seized without due cause, and without the permission of the Officer or person who seized the same, or of some competent authority, shall be deemed to have stolen such goods, being the property of Her Majesty, and is guilty of felony.

How ships and goods
may be disposed of.

278. ALL ships and boats, and all goods whatsoever which shall have been seized or condemned for a breach of any law relating to the Customs, shall be disposed of as soon as conveniently may be after the condemnation thereof in such manner as the Minister shall direct.

Ships and goods
liable to forfeiture
may be seized by any
Officer.

279. ALL ships, boats, goods, and chattels which, by any law at any time in force within the said Colony, shall be, or have been, liable to be forfeited may be seized by any Officer of Customs or other person duly employed for the prevention of smuggling.

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Rewards and Penalties.

280. 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 fourteen gallons which may be found floating upon or sunk in the sea within three miles of the coast of Western Australia, and if any spirits shall be so intermeddled with or taken up, the same shall be forfeited, together with any ship or boat in which they are found.

None but officers to take up spirits in casks sunk or floating on the sea.

281. 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, or 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 Western Australia, or within three miles 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, shall make, or cause to be made, or aid, or assist 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 the next gaol, there to remain until delivered by due course of law, and it shall not be necessary to prove, on any indictment, 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 shall be convicted, either forfeit the penalty of One hundred pounds, or, at the discretion of such Court, be committed to any common gaol, there to be kept to hard labor for any term not exceeding One year.

Persons signalling smuggling vessels.

282. IF any person be charged with, informed against, or indicted for having made, or caused to be made, or for aiding or assisting in making, 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 or indictment is filed or found.

Proof of a signal not being intended.

283. 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 indictment, information, suit, or action for the same.

Persons may prevent signals.

284. IF any person shall maliciously shoot at any vessel or boat belonging to Her Majesty's Navy, or in the service of the revenue,

Shooting at boats belonging to Navy or Customs felony.

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within three miles of any part of Western Australia, or shall maliciously shoot at, maim, or wound any Officer of the Army, Navy, or Marines on full pay, or 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 be guilty of felony, and shall be liable, at the discretion of the Court before which he shall be convicted, to penal servitude for any term not less than seven nor more than fifteen years, or to be imprisoned for any term not exceeding Two years with or without hard labor.

Penalty for
damaging boats,
buoys, &c.

285. EVERY person who shall wilfully cut away, cast adrift, remove, alter, deface, sink, or destroy, or in any other way injure or conceal any boat, buoy, rope, or mark in the charge of, or used by, any person for the prevention of smuggling, or in or for the use or service of the Customs, shall, for every such offence, forfeit the sum of Twenty pounds.

Officers may haul
their vessels on
shore.

286. THE commanding officer for the time being of any vessel or boat employed for the prevention of smuggling may haul any such vessel or boat upon any part of the coast of Western Australia, or the shores, banks, or beaches of any port, bay, harbor, or river of the same (not being a garden, orchard, or pleasure ground, or place ordinarily used for any bathing machine), which shall be deemed most convenient for that purpose, and may moor any such vessel or boat on such part of the aforesaid coasts, shores, banks, and beaches below high-water mark, and over which the tide flows on ordinary occasions, and may continue such vessel or boat so moored as aforesaid for such time as he shall deem necessary and proper, and such commanding officer, and any person acting under his directions, shall not be liable to any indictment, information, action, or suit for so doing.

Officers may patrol
coasts.

287. ANY officer of the Army, Navy, or Marines on full pay, or any Officer of Customs, or any person acting in their aid or assistance, 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 Western Australia, or any railway, or the shores or banks of any port, bay, harbor, or river of the same (not being a private garden), and any such Officer or person so patrolling shall not be liable to any indictment, information, action, or suit for so doing.

Reward to person
detaining.

288. THE Minister may award to any Officer or any person detaining any person liable to detention under this or any other Customs Act, if such person be convicted, such reward as he may deem fit, not exceeding the sum of Twenty pounds for each person.

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289. THE Minister may order such reward as he may see fit to any Officer or other person who may have rendered extra and special services in the protection of the Revenue.

Rewards generally.

290. ALL seizures whatsoever which shall have been or shall be made and condemned under this or any other Custom Act or any other Act by which seizures are authorised to be made by Officers of Customs shall be disposed of in such manner as the Minister may direct.

Seizures may be disposed of as Minister may direct.

291. THE Minister may order to be paid, in respect of any seizure, to the person or persons making the same, such rewards as he may see fit, not exceeding the value of the goods or things so seized.

Rewards to Officers making seizures.

292. ALL fines, penalties, and forfeitures recovered under this or any other Customs Act shall be henceforth paid and applied to the purposes next hereinafter mentioned in such proportions as the Governor may direct, and, in default of such direction, in the proportions following, that is to say: One moiety shall be paid into the Consolidated 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 Consolidated Revenue, one-third to the informer, and one-third to the seizing officer.

Application of penalties.

293. THE Minister may, in case of any seizure of ships, boats, or goods, or of the apprehension of any parties, under this or any other Customs Act direct the distribution of the seizer's share of such ships, boats, or goods, or of any rewards on account of any seizure or apprehension, so that any other person through whose information or means such seizure shall have been made or party apprehended, and who may by him be deemed to be so entitled, may participate in such proportions as the said Minister shall deem expedient.

Minister may distribute shares of seizure so as to reward persons entitled.

294. ALL penalties and forfeitures inflicted and incurred under any Ordinance or Statute relating to the registry of British ships shall and may be sued for, prosecuted, heard, determined, and disposed of in such and the same manner as any penalties or forfeitures are herein directed to be heard, determined, and disposed of.

Penalties under Registry Act may be sued for under this Act.

PART XIX.—LEGAL PROCEEDINGS.

295. (1.) ALL penalties and forfeitures incurred under or imposed by this or any other Customs Act, and the liability to forfeiture of any goods seized under the authority thereof, may

Penalties and forfeitures, how to be sued for.

be sued for, prosecuted, determined, and recovered in the Supreme Court, by information, or such other form of proceeding as may for the time being be applicable, in the name of the Attorney General, or of some Officer of Customs; or

(2.) If the amount or value of any such penalty or forfeiture does not exceed One hundred pounds, the same may be sued for, prosecuted, determined, and recovered by information, in the name of some Officer of Customs, in a summary way, before any two or more Justices in Petty Sessions.

Informations, convictions, &c., to be in form, &c., in Schedule 14.

296. ALL informations exhibited before any Justice for any offence committed against, or forfeiture incurred under, this or any other Customs Act, and all summonses, convictions, and condemnations for such offences, and forfeitures, and all warrants founded upon such convictions, may be in the form or to the effect in Schedule 14 to this Act; and the form of information given in the said Schedule, with reference to any offences or forfeitures 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 and condemnation of such offences and forfeitures; and where two or more counts are given upon the same section, those counts may be used which apply most nearly to the circumstances of the case; and any one or more of the said counts may be included in the same information, together with any other count or counts; and any one or more of the words or paragraphs descriptive of offences charged in any one or more of the counts in the same form of information, separated from the others by the word "or" in italics, may be used, exclusively of the others, in conjunction with any other part of such form; and in any case, or for any offence or forfeiture, for which no count is given in the said Schedule, such count or counts may be substituted or added as circumstances may require; and every such information and every conviction and 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 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 shall appear to the Court or Judge before whom such warrant is returned that such conviction proceeded upon good and valid grounds; and every such warrant may be executed by any Officer of Customs, or of

Police, and in any part of Western Australia, without further endorsement or sanction than that of the Justices issuing the same; and no objection shall be taken or allowed to any information, complaint, or summons, for any alleged defect therein, in substance or in form.

297. WHEN any information shall have been exhibited before any Justice for the forfeiture of any goods seized under this or any other Customs Act, such Justice is hereby required to summon the owner of such goods, or the person from whom they were seized, to appear before two or more Justices; and upon his or their appearance or default to appear, due service of such summons being proved, such Justices may proceed to the examination of the matter, and on proof that the goods are liable to forfeiture under this or any other Customs Act, may condemn the same.

Justices may condemn goods liable to forfeiture.

298. WHEN any person shall be brought before the Justices for any offence against this or any other Customs Act for which a pecuniary penalty is imposed, if the goods in respect of which he shall have been so brought shall not consist of spirits or tobacco, or being spirits or tobacco shall not exceed five gallons of spirits or twenty pounds weight of tobacco, such Justices may proceed summarily upon the case without information or direction of the Minister; and if such person shall be convicted, such Justices may adjudge that he shall, in lieu of any other penalty, forfeit a sum not less than the single nor more than the treble value of such goods, including the duty on importation thereof; and in default of payment commit such person to any gaol for any period not less than fourteen days nor more than one month; and if such spirits or tobacco shall exceed five gallons, but not exceed twenty gallons of spirits, or shall exceed twenty pounds weight of tobacco, but not exceed eighty pounds weight, such person shall forfeit a sum equal to treble the duty paid value of such spirits or tobacco, or One hundred pounds, at the election of the Minister, and if proceeded against for the latter, and convicted, such Justices may mitigate the penalty to any sum not less than one-fourth, and, in default of payment of the penalty or mitigated penalty so imposed, may commit the offender to any gaol until the same be paid; and if such spirits shall exceed twenty gallons, or such tobacco shall exceed eighty pounds weight, such person shall forfeit a sum equal to treble the value of such spirits or tobacco, or One hundred pounds, at the election of the Minister, and shall, upon conviction, forthwith pay, without any mitigation, the penalty imposed, and in default thereof the Justices shall commit the person so convicted to any gaol, there to remain until such penalty be paid.

Justices may commit in certain cases without order of Minister.

When quantity of spirits does not exceed five gallons, or of tobacco 20 pounds.

Where quantity between 5 and 20 gallons spirits, or from 20 to 80 pounds tobacco, Justices may mitigate.

Above 20 gallons spirit or 80 pounds of tobacco, no mitigation by Justices.

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Penalties and costs to be stated in convictions, &c.

299. WHEN any person is convicted, and adjudged to pay a pecuniary penalty for any offence against this or any other Customs Act, and such person shall be committed in default of payment of penalty and costs, the amount of costs awarded to be paid by such person, as well as the penalty so adjudged, shall be stated in the conviction, and also in the commitment.

Justices may issue warrant and admit to bail.

300. WHENEVER the Minister or the proper Officer of Customs shall proceed by information against any person for any offence under this or any other Customs Act before any Justice, such Justice may, on sufficient information on oath that the offence has been committed, issue his warrant to bring such offender before him or any other Justice, and the Justice before whom he may be so brought may require him to give security in such amount as he may deem sufficient to appear before any two or more Justices at a time and place appointed for the hearing of the case, and, in default of such security, may commit such offender to gaol, or to the custody of the Police.

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

301. WHEN by this or any other Customs Act a penalty, jointly and severally, shall have been 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, or the Minister, respectively, may deem expedient; and in case of a proceeding against such several persons by joint information for the recovery of the penalty or penalties so severally incurred by each, the penalty or penalties 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 or penalties 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 or penalties in which such person or persons shall have been severally or respectively convicted.

Officer of Customs may prosecute, &c.

302. ANY Officer of Customs, under the order and directions of the Minister, may prosecute, defend, or conduct any proceeding

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before any Justices, in any matter relating to the Customs, to be heard or determined by them.

303. CONDEMNATION by any Justices under this or any other Customs Act may be proved in any Court of Justice, or before any competent tribunal, by production of a certificate of such condemnation purporting to be signed by such Justices, or an examined copy of the record of such condemnation, certified by the clerk to such Justices.

Evidence of condemnation or forfeiture.

304. WHERE any person shall have been committed to prison by any Justices for non-payment of any penalty incurred under this or any other Customs Act less than One hundred pounds, the gaoler or keeper of such prison is hereby authorised and required to discharge such person at the end of Six months from the date of his imprisonment on such committal.

Any person committed in default of payment of a penalty less than £100, to be discharged, by gaoler in six months if not duly released.

305. SUBJECT to the provisions of this Act the provisions of the Ordinance passed in the fourteenth year of the reign of Her present Majesty intituled "An Ordinance to facilitate the performance of the duties of Justices of the Peace out of Sessions within the Colony of Western Australia, with respect to summary convictions and orders," shall extend and be applicable to all proceedings before Justices for recovering any penalty or forfeiture under this or any other Customs Act.

Provisions of 14 Vic., No. 5, made applicable.

306. NO writ of *Certiorari* shall issue from any Court in Western Australia, to remove any proceeding before any Justice or Justices under this or any other Customs Act or Act for the prevention of smuggling, nor shall any writ of *Habeas Corpus*, or Judge's Order issue to bring up the body of any person who shall have been convicted before any Justices under any such Act, unless the party against whom such proceeding shall have been directed, or who shall have been so convicted, or his attorney or agent shall state by affidavit in writing duly sworn and filed, the grounds of objection to such proceedings or conviction; and upon return of such writ of *Certiorari*, or *Habeas Corpus*, or Judge's Order, no objection shall be taken or considered other than such as shall have been stated in such affidavit; and it shall be lawful for any Justice or Justices of the Peace, and he and they is and are hereby required to amend any information, conviction, or warrant of commitment, in form or substance, and, if necessary, to prepare a fresh conviction or warrant of commitment for any offence under any such Act at any time, whether before or after conviction, or before or after such *Certiorari* or *Habeas Corpus*, or Judge's Order, shall respectively issue, or before or after such conviction shall have been returned.

Certiorari.

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

307. WHENEVER any seizure shall be made, unless in the possession or in the presence of the offender, master, or owner, as forfeited under this or any other Customs Act, or under any Act by which Customs Officers are empowered to make seizures, the seizing Officer shall give notice in writing of such seizure, and of the grounds thereof, to the master or owner of the things seized, if known, either by delivering the same to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business, if known; and all seizures made under any such Act shall be deemed, and taken to be, condemned, and may be sold or otherwise disposed of in such manner as the Minister may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him, shall, within one calendar month from the day of seizure, give notice in writing to the Collector or other chief Officer of Customs at the nearest port that he claims the things so seized, or intends to claim them, where upon proceedings shall be taken for the forfeiture and condemnation thereof before any Justices of the Peace; but if any things so seized shall be of a perishable nature, or consist of horses or other animals, the same may, by direction of the Minister, be sold, and the proceeds thereof retained, to abide the result of any claim that may legally be made in respect thereof.

Perishable goods,
&c., may be sold.

No claim or appearance to be entered to any information for the forfeiture of seized goods unless in the name of the owner thereof, and on oath made to the property.

308. NO claim or 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, in any Court or before any Justices, unless such claim or appearance is entered in the true and real name of the owner describing the place of residence, and the business or profession of such owner, and if such owner shall reside in Western Australia, oath shall be made by him before a Justice or a Commissioner of the Supreme Court of Western Australia for taking affidavits, that the said ship, boat, or goods was, or were, really and truly the property of him at the time of such seizure; but if such owner shall not be resident in Western Australia, then and in such case oath shall be made in like manner by the agent, attorney, or solicitor by whom such claim or appearance shall be entered that he has full power and legal authority and directions from such owner to enter such claim or appearance, and that to the best of his knowledge and belief such ship, boat, or goods was, or were, at the time of seizure thereof *bona fide* and truly the property of the person in whose name such claim or appearance is entered, and on failure thereof such ship, boat, or goods shall be absolutely condemned, and judgment shall be entered thereon by default according to the usual method of proceedings of the Court, in the same manner as if no claim or appearance had been entered thereto; and every person who shall be convicted of

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making or taking a false oath to any of the facts hereinbefore directed or required to be sworn shall be deemed guilty of perjury, and shall be liable to all the pains and penalties to which persons are liable for wilful and corrupt perjury.

309. UPON entry of any claim to any ship, boat, or goods seized for any cause of forfeiture, or of any appearance to any information filed for such forfeiture, the person who shall enter such claim or appearance as the owner thereof, in case such claimant shall reside in Western Australia, shall be bound, with two other sufficient sureties, in the penalty of One hundred pounds, to answer and pay the costs occasioned by such claim or appearance, and if such owner shall not reside in the said Colony, then, and in such case the attorney or solicitor by whose direction such claim or appearance shall be entered shall, in like manner, be bound, with two other sufficient sureties, in the like penalty, to answer and pay the costs occasioned by the claim or appearance.

Owners to give security for costs occasioned by the claim or appearance.

310. WHEN any such ship, goods, or other things, shall, at the time of seizure thereof, be the *bona fide* property of any number of proprietors exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-proprietors, or to make such oath as aforesaid.

If goods owned by more than five co-proprietors, two may make oath.

311. IF such ship, goods or other things shall at the time of seizure be the property of any body corporate, or of a joint-stock company, or of co-partners actually carrying on trade in Western Australia, such claim and appearance may be entered, and oath made, by the manager, secretary or other officer of such body corporate or such company, or by any agent for or by any one of the partners in such co-partnership; and every person who shall be convicted of taking a false oath as to the facts hereinbefore required to be sworn to shall be guilty of perjury, and liable to the penalties thereof.

If goods owned by a company, body corporate, or co-partners, oath may be made by public officer or agent.

312. IN case any information or suit shall be commenced or brought to trial on account of the seizure of any ship, boat, goods, chattels, or commodities whatsoever, seized or forfeited by this or any other Customs Act, wherein a verdict or judgment shall be found for the claimant thereof, and it shall appear to the Judge or Justices before whom the same shall have been tried that there was a probable cause of seizure, such Judge or Justices shall certify on the record that there was a probable cause of seizure, and in such case the person who made such seizure shall not be liable to any action, indictment, information, or other suit or prosecution on account of such seizure; and in case any action, indictment, information, or other suit or prosecution shall be commenced and brought to trial against any such person whatsoever on account of any such

If suit brought on account of seizure, and the Judge or Justices shall certify there was probable cause, plaintiff to have two pence damages, and no costs.

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seizure as aforesaid, wherein a verdict shall be given against the defendant, if the Justices or Judge before whom such information or suit shall have been tried shall have certified on the said record that there was a probable cause for such seizure, then the plaintiff, besides the things seized, or the value thereof, shall not be entitled to above Two pence damages, nor to any costs of suit; and the production of such certificate, or a copy thereof, verified by the signature of the Officer of the Court, shall be sufficient evidence of such certificate.

One month's notice
of action to officer
before process.

313. NO action or suit shall be commenced against any Officer of the Army, Navy, Marines, Coast-guard, Customs, Excise, Police, or other person acting for or under the direction of the Minister, or duly employed in the prevention of smuggling, for anything done in the execution of or by reason of his office, until one month next after notice in writing shall have been delivered to him or left at his usual place of abode by the attorney or agent of the plaintiff, 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 the attorney or agent mentioned in such notice shall not be entitled to more than ten shillings for preparing and serving such notice; and if any action or suit shall be commenced against any such Officer or other person, and no such notice shall have been 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, or whilst on duty as such officer, and if the plaintiff shall fail so to satisfy the Court, such action or suit shall discontinue: Provided always, that if the plaintiff shall so satisfy 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 shall have been disclosed in his said affidavit.

No evidence to be
adduced but that
contained in notice.

314. NO plaintiff, in any case where an action shall be grounded on any such act done by the defendant, shall be permitted to produce any evidence of the cause of such action except such as shall be contained in the notice to be given as aforesaid, or shall recover any verdict against such Officer or person unless he shall prove, on the trial of such action, that such notice has been duly served, and, in default of such proof, the defendant in such action shall recover a verdict with costs.

Officer may tender
amends.

315. IT shall and may be lawful to and for every such Officer or other person to whom such notice shall have been given as aforesaid, at any time within one calendar month after due service of such notice, to tender amends to the party complaining, or to his agent or attorney, and, in case the same is not accepted, to set

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out in his defence such tender in bar to any action to be brought against him on such writ or process, together with any other defences with leave of the Court, where such leave is, or shall be, required or necessary by any law, and if, upon trial of such action, the jury shall find the amends so tendered to have been sufficient, then they shall give a verdict for the defendant, and in such case, or in case the plaintiff shall become non-suited, or discontinue his action, or in case judgment shall be given for such defendant upon a defence in the nature of a demurrer, then such defendant shall be entitled to his full costs of suit; but if upon issue joined the jury shall find that no amends were tendered, or that the same were not sufficient, or shall find against the defendant on such other defence or defences, then they shall give a verdict for the plaintiff and such damages as they shall think proper, together with his costs of suit.

316. IN case any Officer or other person shall neglect to tender any amends, or shall have tendered insufficient amends before the action brought, it shall be lawful for him, by leave of the Court in which such action shall have been brought, at any time before the trial of the said action, to pay into Court such sum of money, by way of amends, as he shall see fit, to abide the usual practice in such cases.

Neglecting to tender amends, may pay into Court.

317. IF any action or suit be brought or commenced as aforesaid, such action or suit shall be brought or commenced within two calendar months next after the cause of action shall have arisen, and not afterwards.

Action to be commenced within two calendar months next after cause of action has arisen.

318. WHENEVER any person shall be charged with any offence against this or any other Customs Act for which he may be prosecuted by information in the Supreme Court of Western Australia, and the same shall be made appear to any Judge of the said Court by affidavit or by certificate of an information being filed against such person in the said Court for such offence, it shall be lawful for such Judge to issue his warrant under his hand and seal, and thereby to cause such person to be apprehended and brought before him or some other Judge of the said Court, or before some one of Her Majesty's Justices of the Peace, in order to his being bound to Her Majesty the Queen, with two sufficient sureties in such sum as in the said warrant shall be expressed, with condition to appear in the said Court at the time mentioned in such warrant, and to answer to any information for such offence; and in case any such person shall neglect or refuse to become bound as aforesaid, it shall be lawful for such Judge, or Justice respectively to commit such person to any common gaol of the said Colony, there to remain until he shall become bound as aforesaid, or shall be discharged by order

Judge may issue warrant for apprehending offenders prosecuted by information.

of the Court or Judge thereof, and the recognizances to be thereupon taken shall be returned and filed in the said Court, and shall continue in force until such person shall have been acquitted of such offence, or, in case of conviction, shall have received judgment for the same, unless sooner ordered by the Court to be discharged; and when any person, either by virtue of such warrant of commitment aforesaid, or by virtue of any writ of *Capias ad Respondendum* issued out of the said Court, is detained, or shall be committed to and detained in any gaol for want of bail, it shall be lawful for the prosecutor of any such information to cause a copy thereof to be delivered to such person, or to the gaoler, or keeper of the gaol wherein such person is or shall be so detained, with a notice thereon endorsed that unless such person shall, within eight days from the time of such delivery of a copy of the information aforesaid, cause an appearance and also a plea to be entered in the said Court to such information, an appearance and the plea of "Not Guilty" will be entered thereto in the name of such person; and in case he shall thereupon, for the space of eight days after the delivery of a copy of such information as aforesaid, neglect to cause an appearance and also a plea to be entered in the said Court to such information, it shall be lawful for the prosecutor, upon affidavit being made and filed in the Court of the delivery of a copy of such information, with such notice endorsed thereon as aforesaid, to such person or to such gaoler, or keeper, as the case may be, which affidavit may be made before any Judge of the said Court, or other person authorised to take affidavits in the said Court, to cause an appearance and the plea of "Not Guilty" to be entered in the said Court to such information for such person, and such proceedings shall be had thereupon as if the defendant in such information appeared and pleaded "Not Guilty," according to the course of the said Court; and if upon trial of such information any defendant so committed or detained as aforesaid shall be acquitted of all the offences therein charged upon him, it shall be lawful for the Judge before whom such trial shall be had to order that such defendant shall be forthwith discharged out of custody, and such defendant shall be thereupon discharged accordingly.

When recognizance is given, and the party shall not plead, a copy of the information may be delivered to his attorney or agent.

319. WHEN any person shall be arrested by virtue of a warrant issued as aforesaid, and shall enter into a recognizance and appear in the said Court at the return of the said recognizance, but shall not afterwards plead to the information, it shall be lawful for the prosecutor of such information to cause a copy thereof to be delivered to such person or to his attorney or agent, or to be left at his last place of abode, with a notice thereon endorsed that unless such person shall, within eight days from the time of such delivery of a copy of the information as aforesaid, cause a plea to be entered in the said Court to such information, the prosecutor will

enter a plea of "Not Guilty" in his behalf; and upon affidavit being made and filed in the Court of the delivery of a copy of such information, with such notice endorsed thereon as aforesaid, to such person, or his attorney or agent, or at his last place of abode, or as the case may be, it shall be lawful for the prosecutor to cause the plea of "Not Guilty" to be entered in the said Court to such information for such person, and such proceedings shall be had thereupon as if the defendant in such information had pleaded according to the usual course of the said Court.

320. IF in any case the Minister waive the right of issuing writ of *Capias*, and elect to proceed by subpœna, service of a copy of such subpœna, either on the defendant personally, or by leaving the same at his last known place of abode or business anywhere in Western Australia, or on board any ship or vessel to which such defendant may belong or have lately belonged, shall be deemed to be sufficiently served.

Service of Subpœna.

321. WHERE any person so arrested and imprisoned as aforesaid shall be disabled by poverty from making defence to any such information, it shall be competent for such person to petition the Court on affidavit, verifying such disability; and the Court, on being satisfied of the truth of the facts alleged in such affidavit, may assign counsel and attorney to such person, and the counsel and attorney so assigned are hereby required to act for such person without fee.

Impoverished persons may defend in *formâ pauperis*.

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

Proof of payment of duties or of the lawful importation of goods to be on the defendant.

323. IN any prosecution for recovery of any fine, penalty, or forfeiture incurred under this or any other Customs Act, Her Majesty's 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* on any information.

The Attorney General may enter a *Nolle prosequi*.

324. ALL suits or informations brought or exhibited for any offence against this or any other Customs Act in any Court, or before any Justices, shall be brought or exhibited within three years next after the date of the offence committed.

Suits to be exhibited within three years.

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Averment in smuggling cases.

325. THE averment that the Minister or Collector has directed or elected that any information or proceedings under this or any other Customs Act shall be instituted, or that any ship or boat is foreign or belonging wholly or in part to Her Majesty's subjects, or that any person detained or found on board any ship or boat liable to seizure is or is not a subject of Her Majesty, or that any goods conveyed towards the coast or frontier of Western Australia or any port thereof, or towards any quay or wharf, were conveyed for the purpose of exportation, contrary to this or any other Customs Act, or that any goods thrown overboard, staved, or destroyed, during chase by any ship or boat in Her Majesty's service, or in the service of the Revenue, 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 in Western Australia, the naming of such port, in any information or proceedings shall be deemed to be sufficient, unless the defendant in any such case shall prove to the contrary.

What shall be evidence of order of Governor or Minister.

326. UPON the trial of any issue, or upon any judicial hearing or investigation touching any seizure, penalty, or forfeiture, or other proceeding under this or any other Customs Act, or any Act relating to the Excise, or incident thereto, where it may be necessary to give proof of any order issued by the Governor or by the Minister, the order, or any letter, or instructions referring thereto, which shall have been officially received by any Officer of Customs for his guidance or direction, and under which he shall have acted as such Officer, shall be admitted and taken as sufficient evidence and proof of such order.

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

327. IF upon any trial a question shall arise whether any person is an Officer of the Army, Navy, Marines, Coast Guard, Excise, or Police duly employed for the prevention of smuggling, or an Officer of Customs, his own evidence thereof, or other evidence of his having acted as such, shall be deemed sufficient, without production of his commission, appointment, or deputation; and every such Officer, and any person acting in his aid or assistance, shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty as aforesaid, notwithstanding such Officer or other person may be entitled to the whole or any part of such seizure or penalty, or to any reward upon the conviction of the party charged in such suit or information.

Persons detained and escaping, fresh information.

328. WHEN any person shall have been detained for any offence against this or any other Customs Act, and shall have made his escape from custody, an information may be exhibited before one

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or more Justices of the Peace against such person for such offence at any time afterwards, although more than three years shall have expired.

329. IF any Officer of the Customs, or other person duly authorised to act as such, shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any ship, boat, or goods liable to forfeiture, or shall take any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty, or shall conspire or connive with any person to import or bring into Western Australia, or be concerned in any way in the importation or bringing into Western Australia of any prohibited, restricted, or uncustomed goods 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, a sum of Five hundred pounds, and be rendered incapable of serving Her Majesty in any office, either civil or military.

Collusive seizure,
forfeit £500.

330. EVERY person who shall give or offer, or promise to give, any bribe, recompense, or reward, or shall make any collusive agreement with any Officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, or conceal, or connive at, any act whereby any of the provisions of this or any other Customs Act, or any rule, order, or regulation in force within Western Australia (and lawfully made under any such Act) may be evaded, every such person shall, whether the offer be accepted, or performed, or not, forfeit any sum not exceeding Two hundred pounds nor less than Twenty pounds.

Persons offering
bribes, penalty £200.

331. IT shall be lawful for the Governor to direct any ship, vessel, boat, or goods whatever, seized under this or any other Customs Act, to be delivered to the proprietor thereof, whether condemnation shall have taken place or not, and also to mitigate or remit any penalty or fine, or any part of any penalty or fine, incurred under any such Act, or to release from confinement any person committed under any such Act, and on such terms and conditions, if any, as to the Governor shall appear to be proper: Provided that no person shall be entitled to the benefit of any order for such delivery, mitigation, or remission, or release, unless such terms and conditions, if any, are fully and effectually complied with; and if the proprietor of the same shall accept the terms and conditions prescribed by the Governor, he shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for condemnation.

Governor may restore
seizure, and mitigate
or limit punishments
and penalties.

332. ALL penalties and forfeitures recovered, and all sums awarded to be paid as costs to, or for, Her Majesty, under this or any

Penalties and for-
feitures to be paid
to Minister.

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other Customs Act, shall be paid to the Minister, or to the persons appointed by such Minister to receive the same; and such penalties, forfeitures, and costs, shall be applied by such Minister in such manner as the law directs.

Collector may levy
on goods in his
possession.

333. WHEN any penalty or fine is adjudged against any person under the authority of this or any other Customs Act, the Collector may (if such penalty or fine be not paid) levy the same by sale of any goods belonging to such person which may be in the custody of the Customs Department.

Offences on the
waters, &c., and
jurisdiction.

334. WHERE any offence against this or any other Customs Act shall be committed in any place upon the water, not being within Western Australia, or where the Officers have any doubt whether such place is within the boundaries or limits of the said Colony, such offence shall be deemed, and taken to be, an offence committed on the high seas; and for the purpose of giving jurisdiction under any such Act every offence shall be deemed to have been committed, and every cause of complaint to have arisen, either in the place in which the same actually was committed or arose, or in any place on land where the offender or person complained against may be or be brought.

PART XX.—AGENTS AND AGENCY.

Agents must be
authorised.

335. IF any person, other than the owner or importer, shall make, or cause to be made, entry of any goods without being duly authorised for that purpose by such owner or importer, every such person shall, for every such offence, forfeit a sum not exceeding One hundred pounds, but no such penalty shall extend to any person 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 co-partnership.

Authority may be
demanded.

336. WHENEVER any person shall make application to any Officer of the Customs to transact any business on behalf of any other person, such Officer may require of the person so applying to produce a written authority from the person on whose behalf such application shall be made; and, in default of the production of such authority, refuse to transact such business, and any act or thing done or performed by such agent shall be binding upon the person by or on behalf of whom the same is done or performed, to all intents and purposes as fully as if the act or thing had been done or performed by the principal.

337. ANY declaration authorised or required by this Act, made by any shipping clerk or known employé, or duly authorised agent of any importer or owner of goods, liable to duty under this Act, shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved; and in any prosecution for a false declaration the importer or owner of goods, or person in whose behalf any such declaration may have been made, shall be liable to the punishment imposed by any Customs Act for a false declaration, as fully and effectually as if such declaration had been made by himself.

As to declaration of shipping clerks, &c., in certain cases.

338. WHEN any person is expressly or implicitly authorised by the owner of any goods to be his agent in respect of such goods, for all or any purposes of this Act, such person shall, for such purpose, be deemed to be the owner of such goods, and such agent shall be personally liable for any penalties recoverable under this Act in the same manner and to the same extent as his principal: Provided that nothing herein contained shall be taken to relieve any owner, principal or importer for any liability such owner, principal or importer may have incurred for any breach of the provisions of this or any other Customs Act, or of any rules, regulations, or orders duly made thereunder.

Agent personally liable.

PART XXI.—INFIRM PASSENGERS.

339. IF the Collector shall certify that any passenger shall have arrived in Western Australia, on board any ship, being either lunatic, idiotic, deaf, dumb, blind, or infirm, or completely indigent, and likely, in his opinion, to become a charge upon public charity, or upon any public charitable institution, he shall require the owner, charterer, or master of such ship, within fourteen days after the arrival of such ship, to execute, with two sufficient sureties, jointly and severally, a bond to Her Majesty in the sum of Two hundred pounds for every such passenger, conditioned to pay to the Treasurer all moneys or expenses which shall, or may be, laid out or incurred within the space of five years from the execution of the said bond, for the maintenance or support of such passenger, and the said sureties shall justify, before and to the satisfaction of the said Collector, and shall, by their oath or affirmation, satisfy him that they are respectively residents in Western Australia, and each worth treble the amount of the penalty of such bond over and above all their liabilities.

Bond to be given for infirm or indigent passengers.

340. IF any passenger for whom any bond shall have been given as aforesaid shall, at any time within five years from the execution thereof, receive maintenance or support from public charity or from any public charitable institution in Western Aus-

Bond may be put in suit.

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tralia, the payment incurred for the maintenance and support of such passenger shall be provided for out of the money collected on or under such bond, to the extent of the penalty therein mentioned, or such portion as shall be required for the payment of such maintenance or support; and it shall be the duty of such Collector to ascertain the right and claim of the Treasurer to payment of the amount so expended for the maintenance and support of any such passenger, and to report the same to the Treasurer; and the said report shall be conclusive in the matter, and shall be evidence of the facts therein stated; and such bond may be put in suit, and the penalty, or as much thereof as shall be required to defray the expenses of such maintenance or support, may be recovered by suit or information on behalf of Her Majesty, and in the name of the Attorney General, in any Court of competent jurisdiction.

Penalty for not giving bond.

341. IF the owner, charterer, or master of any ship on board which such passengers specially reported as hereinafter provided shall have been carried, shall neglect or refuse to execute a bond as aforesaid within seven days after being required so to do, he shall be liable to a penalty not exceeding One hundred pounds sterling, in addition to his liability under the said bond; and such ship shall not be cleared outwards at the Custom House until the said bond shall have been executed and the said penalties shall have been paid.

Master to report infirm passengers.

342. THE master of any ship, having on board any lunatic, idiotic, deaf, dumb, blind, infirm, or completely indigent passengers as aforesaid, and arriving in any port in Western Australia, shall declare the names of any such passengers to any Officer of Customs who may board his vessel on arrival or before he enters his vessel at the Custom House; and if he shall not be boarded by any such Officer prior to making his inward report, he shall declare the names of any such passengers to the Collector at the port of entry when entering his ship at the Custom House, and if he shall neglect, or fail to do so, he shall be liable to a penalty of One hundred pounds sterling.

Seamen and Her Majesty's forces exempt.

343. THE provisions contained in the last four preceding sections of this Act shall not apply to shipwrecked mariners brought to Western Australia by the master of some other ship than that in which they were wrecked, nor to the crew of ships who shall have signed articles for the whole voyage, nor to Her Majesty's land and sea forces.

PART XXII.—MISCELLANEOUS AND SUPPLEMENTARY.

Rules, &c., to apply, as far as applicable,

344. ALL laws, rules, and regulations now or hereinafter in force, relating to the Customs and the duties thereof, shall extend

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and apply, so far as they may be applicable to all goods, wares, and merchandise imported into Western Australia, by land as well as by sea.

to all goods, wares, &c., imported by land.

345. THE Governor may, by regulations from time to time made in that behalf, require such further information with regard to the description, quantity, quality, and value of goods exported from Western Australia, or removed from one port or place to any other port or place in Western Australia, or in transit through Western Australia, to be given to the proper Officer in the report or entry of such goods outwards or otherwise as he deems requisite for statistical or other purposes, whether such goods are exported or removed or transported by sea or land, and any person not conforming to such regulations shall be liable to a penalty of Twenty pounds.

Governor may require statistical information.

346. WHEN any person shall have become liable to any fine or penalty under this Act, or shall have short-paid any duty upon any goods previously imported, the Collector may, detain any goods belonging to such person which may then be or subsequently come in the custody of the Officers of Customs, until such fine, penalty or duty shall have been paid.

Short payment of duty.

347. WHENEVER the Collector at any port where there is no Health Officer of the port is satisfied that in such port, as well as in the adjacent country, there does not exist an extraordinary contagious, infectious, or epidemic disease which could be transmitted by the vessel, or her crew, or cargo, he may grant to any vessel requiring a bill of health, a certificate under his hand and seal, attesting the fact aforesaid. For every such bill of health, the sum of Ten shillings shall be paid to Her Majesty.

Collector may grant bill of health.

348. SALES of goods forfeited, or otherwise liable to be sold under this Act, or any other Customs Act shall be by public auction, and after such notice as may in any case be specified and where not specified after reasonable public notice, but subject to such regulations as may be made in that behalf by the Governor.

Sales to be by public auction.

349. ALL rules, regulations, or orders made under the provisions of this Act or in accordance therewith, or purporting to be so made, shall have the force of law, and be deemed a portion thereof.

Rules to have force of law.

350. EVERY person who shall knowingly be guilty of any evasion or fraud of, or in respect to, any rule, order, or regulation, made in pursuance of this or any other Customs Act, or who shall knowingly or wilfully act contrary to any such rule, order, or regulation, shall, in cases where no other penalty is other-

Penalty on wilful evasion or disobedience to rules made in pursuance of the Customs Acts.

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wise specified or provided for, be subject to a penalty of not less than One nor more than Fifty pounds, and any such penalty may be recovered in a summary manner before any two or more Justices of the Peace.

Prohibition of work
on Sunday.

351. NO cargo shall be received on board, loaded, worked, or discharged from any vessel within the waters of Western Australia on Sunday or on any public holiday, unless a "permit" shall have been first obtained from the Collector; and any person offending herein shall be liable to a penalty of not more than Fifty pounds, nor less than Five pounds.

Goods said to be
"run" forfeited.

352. IF any person shall offer for sale any goods under the pretence that the same are prohibited, or have been unshipped, and run on shore, or landed without payment of duty, all such goods (although not liable to any duties, or prohibited) shall be forfeited; and every person selling, or offering for sale, such goods shall forfeit treble the value thereof.

Penalty on Collector
allowing payment to
be avoided or de-
ferred.

353. EVERY Collector or other Officer of Customs who allows the payment of duties of Customs to be avoided or deferred for any cause or consideration whatsoever, except as may be permitted by any provision of this Act shall be liable to a penalty equal to the full value of such goods, and the duty accruing thereon, which shall be recoverable in any Court of competent jurisdiction, from him or his sureties, or either of them at the suit of the Attorney General on behalf of Her Majesty; and any goods on which payment of duty has been so avoided or deferred shall be liable to seizure and be dealt with as goods unlawfully imported into Western Australia.

Duties may be re-
covered as a debt to
the Crown.

354. THE true amount of Customs duties payable to Her Majesty with respect to any goods imported into Western Australia, or exported therefrom, shall, from and after the time when such duties should have been paid or accounted for, constitute a debt due and payable to Her Majesty, jointly and severally, from the owner of the goods at the time of the importation or exportation thereof, and from the importer or exporter thereof, as the case may be; and such debt may, at any time, be recovered with full costs of suit in any Court of competent jurisdiction in the name of the Collector.

Persons arriving in
ships from infected
places not to land
before examination.

355. IT shall be lawful for the Governor from time to time, by his order, to require that no person on board any ship coming to any port in Western Australia from, or having touched at, any place out of Western Australia where there is reason to apprehend that small-pox, or other highly infectious disease prevails, shall quit such vessel before the state of health of the persons on board shall have been ascertained, on ex-

amination by the Health Officer or other officer appointed for the purpose by the Governor at such port and before permission to land shall have been given by such Officer, whether or not it shall, on or after such examination, be found expedient to order such vessel under the restraint of quarantine, and any person so quitting any such vessel shall forfeit a sum not exceeding One hundred pounds; and if the master, pilot, or person in charge of such ship, shall not, on arrival at such port, hoist and continue such signals as shall be directed by such order, until the proper Officer shall have given permission to haul down the same, he shall forfeit a like penalty; and such penalties, or either of them, if incurred, shall be subject to reduction to any sum not exceeding Fifty pounds, and may be recovered by information and summons before a Stipendiary Magistrate or any two Justices of the Peace, who are hereby authorised to reduce the same accordingly, and to commit the offender to prison, in default of payment of any penalty so imposed, for any period not exceeding Six months.

356. FOR the purpose of carrying out the provisions of this Act, except as may be otherwise provided, the Minister shall have power to make regulations, rules and orders, and to prescribe the forms necessary for carrying this Act into effect, and to fix the table of fees, rent, and other charges to be demanded and paid under this Act (subject to the approval of the Governor), and from time to time to alter and revoke the same, and to make others as may be necessary, subject as aforesaid: Provided such regulations, table of fees, scale of rent, and other charges from time to time shall be published in the *Government Gazette* of Western Australia.

Rules and
Regulations.

357. ALL orders, rules, regulations, documents, appointments, or instruments required or authorised by law to be made or issued by the Minister shall be issued under the hand of such Minister.

Orders, &c., issued
by the Minister.

358. THE Governor, or the Minister, as the case may be, by order, may from time to time revoke any order, rule, or regulation, or make any alteration in, or addition to, any former order, rule, or regulation, made by them respectively under any of the provisions of this or any other Customs Act.

Revocation and
alteration of
orders, &c.

In the name and on behalf of the Queen I hereby assent
to this Act.

ALEX. C. ONSLOW, Administrator.

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SCHEDULES.

SCHEDULE 1.

Section 2.

Session and Number.	Title or Short Title.
7 Vic., No. 5	<i>"An Act to appoint certain places for the landing of Goods within the limits of Towns, not being Seaport Towns."</i>
8 Vic., No. 1	<i>"An Act to remove doubts as to the liability of certain parties to pay for landing Goods under special permission at other places than the appointed landing places."</i>
10 Vic., No. 1	<i>"An Ordinance to renew certain Acts appointing places for the Landing of Goods within the limits of Towns, not being Seaport Towns."</i>
24 Vic., No. 5	<i>"The Customs Ordinance, 1860."</i>
25 Vic., No. 12	<i>"An Ordinance to amend 'The Customs Ordinance, 1860.'"</i>
33 Vic., No. 10	<i>"An Ordinance to modify 'The Customs Ordinance, 1860.'"</i>
42 Vic., No. 21	<i>"The Customs Ordinance, 1860, Amendment Act, 1878."</i>
43 Vic., No. 7	<i>"An Act to further amend 'The Customs Ordinance, 1860.'"</i>
46 Vic., No. 9	<i>"The Customs Ordinance Interpretation Act, 1882."</i>
47 Vic., No. 21	<i>"The Private Bonded Warehouses Act, 1883."</i>
48 Vic., No. 8	<i>"The Customs Ordinance Amendment Act, 1884."</i>
49 Vic., No. 22	<i>"The Customs Act of 1885."</i>

SCHEDULE 2.

DIRECTIONS FOR APPLYING THE FLASHING TEST TO SAMPLES OF REFINED MINERAL OILS.

Section 32.

The vessel which is to hold the oil is to be of thin sheet iron. It shall be two inches deep and two inches wide at the opening, tapering slightly towards the bottom; it shall have a flat rim with a raised edge one quarter of an inch high round the top; it shall be supported by this rim in a tin vessel four inches and

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a half deep and four and a half inches in diameter; it shall also have a thin wire stretched across the opening, which wire shall be so fixed to the edge of the vessel that it shall be a quarter of an inch above the surface of the flat rim. The thermometer to be used shall have a round bulb about half an inch in diameter, and is to be graduated upon the scale of Fahrenheit, every ten degrees occupying not less than half an inch upon the scale. The inner vessel shall be filled with the mineral oil to be tested, but care must be taken that the liquid does not cover the flat rim. The outer vessel shall be filled with cold or nearly cold water. A small flame shall be applied to the bottom of the outer vessel, and the thermometer shall be inserted into the oil so that the bulb shall be immersed about one and a half inch beneath the surface; a screen of pasteboard or wood shall be placed around the apparatus, and shall be of such dimensions as to surround it about two-thirds and to reach several inches above the level of the vessels. When heat has been applied to the water until the thermometer has risen about ninety degrees Fahrenheit, a very small flame shall be quickly passed across the surface of the oil on a level with the wire. If no pale-blue flicker or flash is produced, the application of the flame is to be repeated for every rise of two or three degrees in the thermometer. When the flashing point has been noted, the test shall be repeated with a fresh sample of the oil, using cold or nearly cold water as before, withdrawing the source of heat from the outer vessel when the temperature approaches that noted in the first experiment and applying the flame test at every rise of two degrees in the thermometer.

SCHEDULE 3.

REPORT FOR THE PORT OF

WESTERN AUSTRALIA.

Section 38.

Date.	Ship's Name.	Tonnage.	No. of Crew.	Under what Colors.	General Description of Cargo.	Where from.	Date of departure.	No. of Passengers.		No. of Mails.	Time of sighting Lighthouse.	Time boarded.	By whom.	By whom searched.	Bearing at the time.	Where bound and probable time of sailing.
								Cabin.	Steerage.							

I declare that the above Report and every particular therein is true.

A.B., Master.

Taken before me this day of

C.D., Collector.

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SCHEDULE 4.

ENTRY FOR GOODS AT VALUE DUTY FREE.

In the Master from
the under-mentioned Goods :—

Section 48.

Marks and Numbers.	Packages and Contents.	Invoice Value.		

I, do declare that I am the
Importer of the Goods mentioned in this Entry, and that I enter them at the
value of and that the several packages contain nothing but
the Goods above specified.

Witness my hand this day of 18 .
Produced before me,

Collector.

DUTY-PAID ENTRY FOR GOODS AD VALOREM.

In the , Master from
the under-mentioned Goods :—

Marks and Numbers.	Packages and Contents.	Invoice Value.			Duty Payable.

Total ...
Value for Duty £

Port of

I, A.B., do hereby declare that the invoice now produced is the genuine and only invoice received by me, or which I expect to receive, of all the goods mentioned in this entry and contained in the packages marked, numbered, and described herein, and that the value of such goods mentioned in this entry and the aforesaid invoice and therein stated as *[here state value]* was, to the best of my belief, the fair and real market value of such goods at the time of shipment in the principal market or markets of the country whence the same were exported.

And I further declare that the said goods are properly described in this entry and in the said invoice, and that nothing has been, on my part, nor to my

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knowledge on the part of any other person, done, concealed, or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods.

Witness my hand this day of
One thousand eight hundred and

A.B.

Declared before me the day of

(Signed) E.D.,
Collector (or other proper Officer).

SPIRIT ENTRY.

18 .

I, Owner of the Spirits described in this Entry ex
Master, from do hereby enter the same for payment of Duty.

Owner.

Date of Importation.	Description of Package.	Marks and Numbers.	Description.	Liquid Gallons.	Strength	Proof Gallons.	Rate of Duty.	Amount.

Received

Collector.

18 .

I, Owner of the described in this Entry
ex Master from do hereby enter the same for pay-
ment of Duty, and declare the particulars given hereunder to be correct in
every particular :—

Owner or Agent.

Marks and Numbers.	Description.	Produce.	Rate of Duty.	Amount.

Received

Collector.

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SCHEDULE 5.

Station.

BILL OF SIGHT.

Port of

Importer's Name

Section 91.

Wharf, Dock, or Station.	Ship's Name.	Whether British or Foreign; if Foreign, the Country.	Master's Name.	Port or Place from whence Imported.	Name of Importer or his Agent.
Marks and Nos.		Number of Packages, with the best description of the Goods the Importer is able to give.			

I, Agent to the Importer of the Goods
above mentioned, do hereby declare that, to the best of my knowledge,
not received sufficient Invoice, Bill of Lading, or other advice, from whence the
quality, quantity, or value of the Goods above mentioned can be ascertained.

Dated this day of 189

Collector.

Agent.

SCHEDULE 6.

CERTIFICATE OF GOODS WAREHOUSED.

Port of Fremantle, day of 18 .

has duly warehoused under bond the following Goods

now stored in No.

Warehouse ex

, Captain

from

Section 135.

Mark.	No.	Package.	Contents.	QUANTITY.							
				SPIRITS.				WINE.		TOBACCO.	
				Full Content.	Strength per cent.	Ullage Content.	Gallons O.P.	Full Content.	Ullage Content.	Gross weight.	Net weight.

Deliverable to order by indorsement.

Warehouse keeper.

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SCHEDULE 7.

ENTRY OUTWARDS.

Port of

[*Name of port of exportation.*]

SHIP'S NAME.		Tonnage.	Master's Name.	Port of Destination.
If British, Name of Port her Registry.	If Foreign, Name of Country to which she belongs.			

Section 192.

Lying at

(*Name of station or place in port.*)

(*Signed*)

Master or Agent.

Date of entry,

(*If ship shall have commenced her lading at any other port, name of such port.*)

SCHEDULE 8.

CONTENT.

Port of

Ship's Name.	Tonnage and Number of Guns.	If British, Port of Registry; if Foreign, the Country.	Name of Master.	Number of Passengers or Troops.
(Here state the Particulars according to the above Headings.)				

Section 192.

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SCHEDULE 8.—*continued.*

Marks and Numbers of Packages.	Quantity and Description of Goods.	Shippers.
(If any Goods have been reported Inwards for Exportation in such Ship, they must be so stated.)		

Cleared,

Examined,

(Signed)

Searcher.

Dated

I do declare that the above Content is a true Account of all Goods shipped or intended to be shipped on board the above-named Ship, and correct in all other particulars.

(Signed)

Master.

Signed and declared, this day of
before me,
(Signed)

Collector (or other principal Officer of Customs).

SCHEDULE 9.

WESTERN AUSTRALIA.

Section 192.

Port of
These are to certify to all whom it may concern, that
or Commander of the burthen , Master
guns, navigated with men, tons, mounted with
on board built, and having

hath here entered and cleared his vessel according to law.

Given under my Hand and Seal of the Customs at the Custom House,
at the Port of in the
Colony of Western Australia, this
day of 18 .

Collector.

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SCHEDULE 10.

WESTERN AUSTRALIA.

Station.

EXPORTS

day of

18

In

For

Exporter.

[illegible]

Section 195.

I declare the particulars given above in this entry are correct in every particular.

Owner or Agent.

SCHEDULE 11.

WESTERN AUSTRALIA.

Station.

EXPORTS—FREE GOODS.

day of

189

In the
For

a

ship,

Exporter

Master,

Marks and Nos.	Description of Goods.	Produce.	Value.
Total number of packages _____		Total Value ... £	

Section 203.

I declare the value of the Western Australian Goods above described to be £

Agent.

Officer of Customs.

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SCHEDULE 12.

SHIPPING BILL.

Port of
Exporter's Name.

Goods from the Warehouse }
Drawback of Customs } (*As the case may be*).
Transhipment }

Section 212.

Ship's Name.	Whether British or Foreign, if Foreign the Country.	Master's Name.	Port or Place of Destination.
	Imported by	the day of	18 , in the

Marks.	Numbers.	Package or Description.	Quantity, Quality, and Description of Goods.	Value.
	Total Number of } Packages }	Total Value.....

I declare the value of the Goods above described to be £ and
I claim Drawback on (*here state the quantity and description of Goods in respect
of which drawback is claimed*).

(*Signed*)

Exporter or Agent.

Collector (*or other principal Officer of Customs*) .

Dated day of

SCHEDULE 13.

Section 242.

For every dray or vehicle to be licensed to carry goods under bond, the fee of £1.
For every vessel or boat used as a lighter for the carriage of goods, the fee of £1.
For every other vessel or boat, the fee of 5s.

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SCHEDULE 14.

FORM OF INFORMATION BEFORE JUSTICES OF THE PEACE.

{ Be it remembered that A.B., an Officer of Customs, under the direction
to wit. } of the Minister, informs me, the undersigned, one of Her Majesty's Justices of the Peace in and for, &c. Section 296.

COUNT 1.

That C.D. did unship [or was aiding or concerned in unshipping] certain goods, to wit [here mention the goods generally], contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum being treble the value of the said goods [or "the penalty of One hundred pounds," as the case may be], for which the Minister has elected to sue.

COUNT 2.

That C.D. being [or "not being," as the case may be] a subject of Her Majesty was on board a ship or boat part of the cargo of which was thrown overboard or staved or destroyed to prevent seizure, contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has become liable to be imprisoned as is therein directed.

COUNT 3.

That C.D. being [or "not being," as the case may be] a subject of Her Majesty was found or discovered to have been on board a ship or boat contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has become liable to be imprisoned as is therein directed.

COUNT 4.

That C.D. was on board a ship or boat within a port [bay, harbour or river] of Western Australia contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 5.

That C.D. did make and subscribe a false declaration [or document] purporting to be [here state the nature of the document generally], the same being false and untrue, contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 6.

That C.D. did untruly answer a certain question put to him by an Officer of Customs, contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 7.

That C.D. did counterfeit or falsify [or "wilfully use when counterfeited" or "falsified," as the case may be] a certain document purporting to be [here state the nature of the document generally] contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 8.

That C.D. did fraudulently alter [or counterfeit, as the case may be] the seal, signature, initials or mark of [or used by] an Officer of Customs contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 9.

That a certain vessel [or boat], called the whereof C.D. was owner [or master, as the case may be] was unlawfully used in exporting, importing, ship-

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ping, unshipping, landing, removing, carrying or conveying certain uncustomed or prohibited goods, to wit [*here mention generally the goods*], contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of which the Minister has directed to be sued for in this case.

COUNT 10.

That C.D. was driving or conducting a cart, waggon or other conveyance and refused to stop or to allow the examination thereof when required in the Queen's name, contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 11.

That C.D., an Officer of Police, having detained certain goods, to wit [*here mention generally the goods*] on suspicion of their being stolen, neglected to convey the same to the proper warehouse [*or neglected to give notice thereof to the Minister, as the case may be*] contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of Twenty pounds.

COUNT 12.

That C.D. obstructed a person duly employed for the prevention of smuggling contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of One hundred pounds.

COUNT 13.

That C.D. denied the possession of certain foreign goods to [*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 of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of being treble the value of the said goods, for which the Minister has elected to sue.

COUNT 14.

That C.D. was concerned in importing certain prohibited or restricted goods to wit [*here mention generally the goods*], contrary to section of "*The Customs Act, 1892*," 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 Minister has elected to sue.

COUNT 15.

That C.D. was concerned in unshipping [*shipping, harbouring, or having possession of*] certain prohibited, restricted or uncustomed goods, to wit [*here mention generally the goods*], contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of being treble the value of said goods [*or "the penalty of One hundred pounds," as the case may be*] for which the Minister has elected to sue.

COUNT 16.

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 of "*The Customs Act, 1892*," 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 Minister has elected to sue.

COUNT 17.

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

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section of "*The Customs Act, 1892*," 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 Minister has elected to sue.

COUNT 18.

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, 1892*," 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 Minister has elected to sue.

COUNT 19.

That C.D. offered for sale certain goods, to wit [*here mention generally the goods*], contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has forfeited the sum of being treble the value of the said goods.

COUNT 20.

That C.D. was concerned in the assembling of persons contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has become liable to be imprisoned as therein directed.

COUNT 21.

That C.D. obstructed persons employed for the prevention of smuggling or was concerned in the rescue or attempt to rescue of seized goods or in the destruction or attempt at destruction thereof contrary to section of "*The Customs Act, 1892*," whereby the said C.D. has become liable to be imprisoned as is therein directed.

COUNT 22.

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, 1892*," whereby the said goods have become liable to forfeiture, and that C.D. of has claimed the same.

Exhibited to and before me }
the day of }
in the year of our Lord }

Form of Summons on Information.

To C.D.

{ Whereas an information has been exhibited by A.B., an Officer of
to wit. { Customs, under the direction of the Minister, before me, the under-
signed, one of Her Majesty's Justices of the Peace in and for the, &c.
for that, &c.

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

Given under my hand and seal at in the of
this day of in the year of our Lord

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Form of Summons on Information for Condemnation of Seizure.

To _____ of _____
in the _____ of _____
to wit. { An information having been preferred by A.B., an Officer of Customs,
under the direction of the Minister, before me, the undersigned, one
of Her Majesty's Justices of the Peace, in and for the _____ of _____
for the condemnation of [here state the goods] seized on the _____ day of _____
in the year of our Lord _____ for being dealt with contrary to section _____ of
"The Customs Act, 1892," and claimed by you.
These are to require you to appear before such Justices of the Peace as
may be present at _____ in the _____ of _____ on the _____
day of _____ instant [or next] at the hour of _____ o'clock in the
forenoon of the said day to show cause why the said goods should not be
condemned as forfeited.

Given under my hand and seal at _____ in the _____ of _____
this _____ day of _____ in the year of our Lord _____

Form of Summons for Witnesses.

To _____
to wit. { You are hereby required personally to be and appear on the _____
day of _____ at the hour of _____ o'clock in the forenoon
at _____ in the _____ of _____ before such Justices of the Peace
as may be then and there present to give evidence and testify the truth according
to your knowledge concerning the facts alleged in a certain information exhibited
against C.D. under "The Customs Act, 1892," and herein fail not under the
penalty therein provided.

Given under my hand and seal at _____ in the _____ of _____
this _____ day of _____ in the year of our Lord _____

Form of Conviction.

to wit. { Be it remembered that on this _____ day of _____ in the _____
year of our Lord _____ at _____ in the _____ of _____
C.D. is convicted before us, the undersigned, _____ of Her
Majesty's Justices of the Peace in and for the Colony of Western Australia, for
that he, the said C.D. [here state the offence as in the information] and [where the
party has been convicted of an offence punishable by pecuniary penalty and im-
prisonment in default of payment] we adjudge the said C.D. for his said
offence to forfeit and pay the sum of _____ which [if such be the case]
we mitigate to the sum of _____ and if the said sum of _____ be not
forthwith paid we adjudge the said C.D. to be imprisoned in Her Majesty's gaol
at _____ in the said Colony until the same be paid [or where it shall have been
so adjudicated and instead of the words "until the same be paid," the words "for
the period of _____ calendar months unless he shall sooner pay the said sum
of _____"] or [where the party has been convicted of an offence punishable
by imprisonment with hard labor] we adjudge the said C.D. for his said offence
to be imprisoned in Her Majesty's gaol at _____ in the said Colony and
there kept to hard labor for the period of _____ calendar months.

Given under _____ hand and seal at _____ in the _____ of _____
this _____ day of _____ in the year of our Lord _____

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Form of Commitment for Non-payment of a Pecuniary Penalty.

{ To A.B., an Officer of Customs, and to the keeper of the gaol at
to wit. { in the Colony of Western Australia.
C.D. having been this day convicted before us, the undersigned, of Her
Majesty's Justices of the Peace in and for the Colony of Western Australia upon
the information of A.B., an Officer of Customs, under the direction of the Minister,
of having [here state the offence generally and the date thereof] we did adjudge that
the said C.D. had forfeited for his said offence the sum of [adding
if mitigated] which we mitigated to the sum of which has not been
paid.

These are therefore to command you forthwith to convey the said C.D. to the
said gaol at in the said Colony and to deliver him to the said keeper
thereof.

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

Given under hand and seal at in the of
this day in the year of our Lord

Form of Commitment to Hard Labor.

{ To A.B., an Officer of Customs, and to the keeper of the gaol at
to wit. { in the Colony of Western Australia. C.D. having been
this day duly convicted before us, the undersigned, of Her Majesty's
Justices of the Peace in and for the Colony of Western Australia upon the
information of A.B., an Officer of Customs, under the direction of the Minister,
of having [here state the offence generally and date thereof] we did adjudge that
the said C.D. should for his said offence be imprisoned in Her Majesty's gaol at
in the said Colony and be there kept to hard labor for the period
of calendar months.

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

Given under hand and seal at in the of
this day of in the year of our Lord

Form of Condemnation of Seized Goods.

{ Be it remembered that an information having been exhibited by A.B., an
to wit. { Officer of Customs, under the direction of the Minister, before me
the undersigned, one of Her Majesty's Justices of the Peace in and for the
Colony of Western Australia for the condemnation of [here state the goods]
for being dealt with contrary to section of "The Customs Act, 1892,"
whereby the same became liable to forfeiture, and which said goods having been
claimed by C.D., of who was duly summoned to show cause why
the same should not be condemned as forfeited, and the forfeiture thereof having
been duly proved before us, we do adjudge the same to be forfeited, and do
condemn the same accordingly.

Given under hand and seal at in the of
this day of in the year of our Lord