



Western Australia.

ANNO QUINQUAGESIMO

VICTORIÆ REGINÆ.

No. XXI.

AN ACT to impose a Duty upon Gold.

[Assented to, 20th August, 1886.]

WHEREAS it is expedient to levy a Duty upon Gold exported from Western Australia: Be it enacted by His Excellency the Governor of Western Australia and its Dependencies, by and with the advice and consent of the Legislative Council thereof, as follows:—

Preamble.

1. FOR the purposes of this Act, the term "Gold" shall mean and include gold in its natural state, whether mixed with any other substance or not, gold dust, and all other gold, whether wrought or unwrought, except coined gold issued from Her Majesty's mint at London, or from either of the branches thereof in Australia, or of any foreign state, articles of plate, jewellery, or ornament actually worn upon the person, or made elsewhere than in Western Australia.

Interpretation.

2. FROM and after the day on which this Act shall come into operation, there shall be levied, collected, and paid to Her Majesty, her heirs and successors, for the public uses of the Colony, the following duty upon gold, that is to say:—At the Customs, previous to exportation from Western Australia, the sum of Two shillings and

Duty on gold, payable on exportation.

50° VICTORIÆ, No. 21.

Duty upon Gold.

and sixpence upon every ounce troy weight of such gold, and so on in proportion for any greater or less quantity than an ounce.

Penalty on exportation, &c., without payment of duty.

3. ANY person exporting or attempting to export gold from any place within to any place beyond the limits of the Colony without having first paid the said duty, or who shall be in any way knowingly concerned in any evasion or attempt at evasion of such duty, shall be guilty of an offence, and upon summary conviction thereof before any two or more Justices of the Peace in Petty Sessions, shall be liable to a penalty not exceeding One hundred pounds, and in addition to the penalty such gold shall be forfeited.

Onus of proof.

4. IN all cases of proceedings taken for the recovery of any duty, forfeiture, or penalty imposed by this Act, the onus of proof that the said duty has been paid shall lie on the defendant.

Forfeited gold, how to be dealt with.

5. ALL gold forfeited under the provisions of this Act shall and may be seized, secured, retained, claimed, adjudicated upon, determined, and disposed of under such of the provisions of "The Customs Ordinance, 1860," as are applicable to the seizure and recovery of forfeitures under that Ordinance.

This Act a law of Customs.

6. THIS Act shall be deemed to be a law of Customs, within the meaning of "The Customs Ordinance, 1860."

Commencement of Act.

7. THIS Act shall come into operation on and after the first day of October, 1886.

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

F. NAPIER BROOME, Governor.