



## WESTERN AUSTRALIA.

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ANNO QUADRAGESIMO SEXTO

## VICTORIÆ REGINÆ.

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No. IX.

AN ACT to amend "The Customs Ordinance, 1860."

[ Assented to, 21st September, 1882. ]

**W**HEREAS it is expedient to amend "The Customs Ordinance, 1860," and to remove doubts which have been raised respecting the collection of Duties of Customs on goods, wares, and merchandise liable thereto, brought into the Colony otherwise than by sea: 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:—

1. **WHENEVER** by any Act or Ordinance now in force or hereafter to be passed, duties of Customs are or shall be imposed on the importation of goods, wares, or merchandise into the Colony, such imposition of duties shall be held to apply to goods, wares, and merchandise imported into the Colony by land as well as by sea.

Duties to apply to goods imported by land as well as by sea.

## 46<sup>o</sup> VICTORIÆ, No. 9.

### *Customs Ordinance Interpretation Act.*

Goods imported by land without payment of duty and prohibited goods to be forfeited, together with animals, &c., used in removal.

2. IF any goods liable to the payment of duties shall be imported into the Colony by land, Customs or other duties not being first paid or secured, or if any prohibited goods whatsoever shall be imported by land into any part of the Colony, 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.

Penalty for fraudulently importing or concealing goods.

3. 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 harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, 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 Collector or other principal officer of Customs.

Laws in force to apply to goods imported by land as well as by sea.

4. ALL laws now or hereafter to be in force relating to duties of Customs shall extend and apply so far as they can be applied, to all goods, wares, and merchandise imported into the Colony by land as well as by sea.

Incorporation of Act with "The Customs Ordinance, 1860."

5. THIS Act shall be read, construed, and enforced in all respects as though it were incorporated with and formed part of "The Customs Ordinance, 1860."

Short Title.

6. THIS Act may be cited as "The Customs Ordinance Interpretation Act, 1882."

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

WILLIAM C. F. ROBINSON, Governor.