



WESTERN AUSTRALIA.

ANNO VICESIMO QUARTO

VICTORIÆ REGINÆ.

NO. VI.

AN ORDINANCE to impose an Export Duty on Sandal Wood.

WHEREAS the System of issuing Licenses to cut, fell, and remove Sandal Wood has been found productive of Inconvenience, Expense, and Fraud to the Revenue; And whereas it is expedient to impose an export Duty on all such Sandal Wood as may be cut on waste Lands of the Crown only: Be it therefore enacted by His Excellency the Governor of Western Australia and its Dependencies by and with the Advice and Consent of the Legislative Council thereof:

Preamble.

I. THAT from and after the Thirty-first December next an export Duty or Charge of Five Shillings shall be due and payable upon and in respect of every Ton of Sandal Wood exported from any Place within to any Place beyond the Limits of this Colony.

A Duty of Five Shillings imposed on Export of Sandal Wood.

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| Notice of Export of Sandal Wood to be given to Collector. | II. THAT any and every Person or Persons who shall intend to export Sandal Wood shall give notice of his or their Intention to the Collector or other principal Officer of Customs at the intended Port of Shipment thereof; and shall, before any Sandal Wood is so shipped or attempted to be shipped for Exportation, obtain the Certificate of the Collector or other principal Officer of Customs, who is hereby required to grant the same, that all Duties payable thereon have been paid, together with a Permit to ship the same; and in Default thereof respectively, such Sandal Wood shall be liable to Seizure and Forfeiture to the Crown. |
| Certificate to be granted. | |
| Permit. | |
| Onus of Proof on Defendant. | III. THAT in all Cases of Proceedings taken for the Recovery of any Forfeiture or Penalty imposed by this Ordinance the Onus of Proof that the Requisitions and Provisions by this Ordinance made and required have been complied with shall lie on the Defendant. |
| Forfeitures recovered under "The Customs Ordinance 1860." | IV. THAT Sandal Wood forfeited under the Provisions of this Ordinance shall and may be seized, secured, returned, 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 last-named Ordinance. |
| Sandal Wood cut on private Lands exempt. | V. THAT the Owner of any Sandal Wood which shall have been cut on private Lands shall be entitled to, and shall be allowed a Remission of such Duty thereon, on the production to the Collector or other principal Officer of Customs of a Certificate in the Form Schedule A, and under the Hand of the Resident Magistrate of the District in which such Sandal Wood shall have been cut, that it has been so cut on private Lands. |
| Resident Magistrate to issue Certificate. | VI. THAT the Resident Magistrate in each District, shall and may, on any Application for the Issue of such last-named Certificate, require to be satisfied by Affidavit, oral Testimony, or in any such Manner as he may deem proper, that such Sandal Wood has been cut on private Lands; and shall and may examine any Person or Persons on Oath in respect thereto, which Oath he is hereby empowered to administer; and any Person or Persons who shall be convicted of having taken a false Oath or Affidavit shall suffer the Pains and Penalties of Perjury: Provided that it shall not be incumbent on any Resident Magistrate to issue such Certificate until he shall be so satisfied as aforesaid. |
| Oath. | |
| Not incumbent to issue. | |
| Penalty for shipping without Payment of Duty. | VII. THAT any Person or Persons who shall ship, or attempt to ship Sandal Wood without having paid the Duty thereon to the Collector or other principal Officer of Customs of the Port or Place where such Sandal Wood is so shipped, or attempted to be shipped, or (in case such Sandal Wood has been cut on private Lands) without having produced to such Officer the Certificate mentioned in the last |

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preceding Section but One, shall forfeit and pay on Conviction any Sum not exceeding Fifty Pounds.

VIII. THAT the Sections in "The Shortening Ordinance, 1853," marked A, C, F, H, and I shall be incorporated with and taken to form Part of this Ordinance to all Intents and Purposes, and in as full and ample a Manner as if the said Sections had been introduced and fully set forth in this Ordinance.

Sections A, C, F, H, and I of "The Shortening Ordinance, 1853" adopted.

IX. THAT the term "private Lands" shall be taken to mean and include all Lands granted in Fee Simple by the Crown and held for the Time being under such Grant, and all such other Lands for the Time being as are not comprised in the Waste Lands of the Crown, and as are not held under a Pastoral Lease or License or Tillage Lease.

Interpretation of Term "Private Lands."

X. THAT this Ordinance may be cited as "The Duty on Sandal Wood Ordinance, 1860."

Short Title.

A. E. KENNEDY,
GOVERNOR AND COMMANDER-IN-CHIEF.

*Passed the Legislative Council,
this 28th day of November, 1860.*

HENRY WAKEFORD,
Clerk of the Council.

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SCHEDULE A.

I hereby certify that having been satisfied that _____ tons of Sandal Wood now shown to me (*as the case may be*) have been cut on private Lands belonging to A. B. of &c. He, the said A. B. is entitled to a remission of the export Duty thereon, under "The Duty on Sandal Wood Ordinance, 1860."

Dated the _____ 1860.

.....Resident Magistrate.

SCHEDULE B.

E. F. of &c., maketh oath and saith—That _____ tons of Sandal Wood now lying at (*describe the place where the Wood lies*) are my Property and that the same and every Log and Piece thereof were cut on private Land in the occupation of G. H. of &c.

Sworn at &c.