

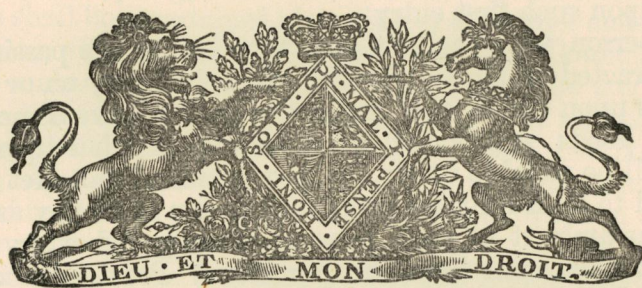
This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 13 April, 1871. }*

STEPHEN W. JONES,
Clerk of Legislative Assembly.

**[N.B.—Reprint of Bill shewing Amendments as proposed by the
Postmaster General.]**

New South Wales.



ANNO TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. .

An Act for granting to Her Majesty certain Duties of Customs
and for other purposes.

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 New South Wales in Parliament assembled and by the
authority of the same as follows:—

5 1. From and after the passing of this Act the Acts enumerated Repeal of Acts.
in Schedule A hereto shall to the extent therein declared be
repealed Provided always that all duties levied and all acts proceedings
matters and things done or taken or purporting so to be under the
10 authority of any of the said repealed enactments shall be as valid and
effectual at law as if this Act had not been passed.

2. This Act shall be taken to have come into operation on the Commencement of Act.
ninth day of March one thousand eight hundred and seventy-one so
far as regards the following goods enumerated in Schedule B hereto
15 that is to say Ale Beer and Spruce in wood jar or bottle—Chicory—
Chocolate—Cigars—Cocoa—Coffee—Cider in wood jar or bottle—
Snuff—Spirits of all kinds—Sugar raw and refined—Molasses—
Treacle—Tea—Tobacco of all kinds—and Wines of all kinds—and
on the seventeenth day of March in the said year so far as regards
20 all other goods enumerated in the said Schedule.

3. The Import Duties mentioned in Schedule B hereto shall be Duties of Customs substituted in lieu of those hitherto payable
levied and collected upon the importation of all goods in the said
Schedule mentioned and upon all such goods in bond which duties shall
be in lieu of the duties heretofore chargeable upon such goods.

Customs Duties.

4. There shall be charged on the importation of all goods not *Ad valorem* duties, liable to duty under the last preceding section of this Act and not being goods exempt from duty as specified in the Free List set forth in Free List. schedule C hereto a duty of five pounds per centum for every one 5 hundred pounds of the value thereof.

5. All goods imported for the supply of Her Majesty's Service shall be exempt from all duties and imposts of every description whatsoever and nothing in this Act contained shall be deemed to alter or repeal the provisions of the Act passed in the seventh year of Her Majesty's reign and numbered twenty-eight.

Remission of duties on goods for Her Majesty's service and on wine for officers.

6. It shall be lawful for the importer of any goods subject to any duty of Customs to warehouse such goods upon the first entry thereof under the laws in force for the warehousing of goods without payment of duty upon such first entry.

15 7. Every person who shall at any time before the passing of this Act have contracted or agreed for the sale or delivery on or after the respective days upon which this Act is declared to have come into operation of any goods mentioned in Schedule B whereupon an increased duty shall be payable under the provisions of this Act shall
20 be at liberty to add to such contract price such a sum of money as will be equivalent to the amount of such increase of duty and every such vendor may recover such sum from the purchaser Provided that in every such case it shall be at the option of such purchaser by notice in writing under his hand to be served on the vendor or his agent
25 being a party to such contract or agreement within fourteen days after the passing of this Act to declare such contract or agreement null and void and the same shall be null and void accordingly unless the vendor shall waive the right hereinbefore conferred upon him.

Executory contracts.

Purchasers may abandon contract.

8. In all cases in which goods shall after the passing of this Act continue to be chargeable with a duty *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 on oath in the form hereinafter prescribed of the importer of such goods or (with the consent of the Collector or other proper officer of Customs) of his authorized agent—

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

Port of

I A.B. do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages [*here specify the several packages and describe the several marks and numbers as the case may be*] and that the value of such goods mentioned in the said invoice and therein stated as [*here state value*] was to the best of my belief the fair market value of such goods at the time of shipment at the place in the principal markets of the country whence the same were exported.

Witness my hand this day of one thousand
eight hundred and

A.B.

50 Sworn before me the day of
(Signed)

Collector (or other proper officer).

And such sworn declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer and the invoice value so declared to which may **shall** be added all charges incurred by the said importer in respect of the said goods up to the time of shipment from the port of departure shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid. And any person who shall in any such declaration make any false statement knowing the same to be false shall be guilty of perjury.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding clause set forth or if upon view and examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that **such declaration is inaccurate** ^{Officer may assess value.} ~~the said goods are not valued according to the true and real value thereof as hereinbefore mentioned~~ such Collector of Customs or other proper officer may detain the said goods and shall subject to the approval of the Colonial Treasurer assess the value thereof and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer or if the value of such goods is unknown or uncertain then the value of such goods shall be ascertained according to such rules and regulations as the Governor with the advice of the Executive Council may from time to time make in that behalf and the duty shall be paid according to the value so ascertained and **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.

10. In cases where it is alleged that the genuine invoice cannot be produced and in all other cases the Collector of Customs when ~~he~~ ^{Examination of importer or agent on oath} 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 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 of Customs 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.

11. 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 of Customs or proper officer shall subject to the approval of the Colonial Treasurer 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 or other officer 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 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 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 to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that ~~the value of the goods liable to duty under this Act are not valued according to the true value thereof as hereinbefore prescribed~~ ^{Detention and sale of goods under value.} **mentioned in any declaration made under the eighth section of this Act has been incorrectly stated in such declaration** it shall be lawful for the said Collector in lieu of any other proceeding authorized by this Act but subject to the approval of the Colonial Treasurer to cause such goods to

Customs Duties.

- to be detained and secured and (within five days from the landing thereof) to take such goods for the use of the Crown and the said Collector shall thereupon in such case cause the amount of ^{Valuation and ten per cent. to be paid to the importer.} such valuation of the invoice value stated in such declaration together
- 5 with an addition of ten pounds per centum thereon and also 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 and the proceeds of such sale shall be paid into the Consolidated Revenue Fund.
- 10 13. If in any invoice or entry any goods entered for *ad valorem* ^{Forfeiture of goods in cases of fraud &c.} duty have been fraudulently misdescribed with intent to avoid the payment of the duty or any part of the duty on such goods or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular the goods so misdescribed or in respect of which
- 15 such oath or declaration is wilfully false as aforesaid shall be forfeited.
14. In order to assist the Customs Officers in ascertaining the ^{License may be granted to "Experts" for valuation of goods.} value of goods subject to *ad valorem* duty the Governor with the advice of the Executive Council may grant a license to one or more persons well acquainted in the opinion of the Governor as aforesaid
- 20 with the character and value of such goods to act as "Experts" at any port or place and who when required by the said Collector or other proper officer shall assist in assessing the true value of such goods after the entry thereof And every such Expert shall before he shall commence to act as such make and subscribe before the said Collector or
- 25 some Justice of the Peace an oath in the following form that is to say—
 I swear that whenever I may be called upon to assist the Collector or other Officer of Customs in assessing the value of goods liable to *ad valorem* duty I will assess such value truly to the best and utmost of my knowledge and judgment
 So help me God!
- 30 And the fees to be paid to every such valuator for each examination shall not be more than ten guineas nor less than one guinea in proportion to the quantity and value of the goods for the valuation of which his services may have been required.
- 35 15. All fines forfeitures penalties and charges recoverable ^{Penalties how recoverable and applicable.} under this Act excepting the proceeds of sale of goods under section twelve may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.
16. The term "Proper Officer" in this Act means any Sub- ^{"Proper officer."}
- 40 Collector or other principal officer of Customs at any port or place or any officer having authority from the Governor in Council or from the Collector of Customs for the particular duty or purpose in connection with which such term is used And every such officer shall have authority to take the sworn declaration mentioned in section eight of
- 45 this Act Provided that any person required to take an oath under this Act may in lieu thereof make affirmation in the manner provided by the tenth section of the Common Law Procedure Act of 1857 which affirmation such officer is hereby authorized to take and such affirmation shall be of the same force and effect as if the person taking it had taken
- 50 an oath in the usual form.
17. All powers and authorities conferred by the Customs Regu- ^{Application of Customs Regulation Acts.} lation Act in force for the time being upon the Collector or any other officer of Customs may be exercised and enforced by such officers in the administration of this Act.
18. This Act may be cited as "The Customs Duties Act of 1871." ^{Short title.}

SCHEDULES.

Customs Duties.

SCHEDULES.

SCHEDULE A.

Repeal of Acts.

Reference to Act.	Title of Act.	Extent of Repeal.
5 19 Vic. No. 14	An Act for granting Duties of Customs	The whole Act.
21 Vic. No. 1	An Act for granting a Duty of Customs on Opium...	The whole Act.
25 Vic. No. 10.....	An Act to alter the Duties of Customs payable on Tobacco	The whole Act and Schedule.
29 Vic. No. 14	An Act to impose additional Duties of Customs ...	The whole Act.

10

SCHEDULE B.

		s.	d.			s.	d.
	Acids	per gallon	0 6	Galvanized Iron in bars bundles or sheets or corrugated	per ton	40 0	
	Ale in wood or jar	do.	0 6	Galvanized Manufactures	per cwt.	3 0	
	Do. in bottle	do.	0 9	Ginger	per lb.	0 1	
	Alkali	per ton.	20 0	Grain and Pulse of every kind not otherwise enumerated			
15	Arrowroot	per lb.	0 1	(Wheat excepted)	per cwt.	0 9	
	Axes	per dozen	2 0	Grain and Pulse of every kind not otherwise enumerated, when ground or in any way prepared or manufactured			
	Bacon	per lb.	0 2	(Wheaten flour excepted)...	per cwt.	1 0	
	Bags	per dozen	1 0	Gunny Bags	per dozen	0 6	
	Do. Gunny	do.	0 6	Hams	per lb.	0 2	
20	Beer in wood or jar	per gallon	0 6	Hops	do.	0 3	
	Do. in bottle	do.	0 9	Hoop Iron	per ton	10 0	
	Biscuits	per lb.	0 1	Iron—Galvanized in bars bundles or sheets or corrugated	do.	40 0	
	Blasting Powder	do.	0 1	Iron Castings—Rough	do.	20 0	
	Blue	do.	0 1	Iron Chains.....	do.	20 0	
25	Bottled Fruits, quarts	per dozen	2 0	Iron Pipes	do.	20 0	
	Do. pints and smaller packages	do.	1 0	Iron Wire	do.	20 0	
	Butter	per lb.	0 2	Iron—bar rod plate sheet bundle and hoop	do.	10 0	
	Candles	per lb.	0 1	Iron Tanks	each	5 0	
30	Castings, Iron (rough)	per ton	20 0	Jams	per lb.	0 1	
	Caustic Soda	do.	20 0	Jellies	do.	0 1	
	Cement	per barrel	2 0	Laths	per thousand	1 0	
	Chains Iron.....	per ton	20 0	Lead—Pipe or sheet	per ton	40 0	
	Chalk	do.	10 0	Maccaroni	per lb.	0 2	
35	Cheese	per lb.	0 2	Maizena	do.	0 1	
	Chicory	do.	0 3	Malt.....	per bushel	0 6	
	Chocolate.....	do.	0 3	Methylated Spirits	per gallon	2 0	
	Cider in wood or jar	per gallon	0 6	Molasses	per cwt.	3 4	
	Do. in bottle	do.	0 9	Mustard	per lb.	0 1	
40	Cigars	per lb.	5 0	Nails	per ton	40 0	
	Cocoa	do.	0 3	Nuts of all kinds (except Cocoa-nuts)	per lb.	0 1	
	Coffee	do.	0 3	Oilman's Stores—Sauces and Pickles—quarts	per dozen	1 0	
	Comfits.....	do.	0 1½	Do. pints and smaller quantities.....	do.	0 6	
	Confectionery	do.	0 1½	Oils except specially exempted	per gallon	0 6	
45	Cordage	per ton	40 0	Opium (including all goods wares and merchandise mixed or saturated with opium or with any preparation or solution thereof or steeped therein)	per lb.	10 0	
	Corn Flour	per lb.	0 1	Paints	per ton	40 0	
	Corrugated Iron in bars bundles or sheets	per ton	40 0	Palings.....	per 100	1 0	
	Crystals Soda	do.	20 0				Paper
50	Dates	per lb.	0 1				
	Doors	each	1 0				
	Dried Fish	per lb.	0 1				
	Dried Fruits	do.	0 2				
	Fish Dried	do.	0 1				
55	Do. Preserved	do.	0 1				
	Do. Salt	do.	0 1				
	Flour Corn	do.	0 1				
	Fruits—Bottled quarts	per dozen	2 0				
	Do. do. pints and smaller packages	do.	1 0				
60	Do. Dried.....	per lb.	0 2				

Customs Duties.

		s.	d.			s.	d.
	Paper—Writing and Fancy ...	per lb.	1	0	Spirits—		
	Do. Brown and Wrapping	per cwt.	3	4	On all Spirits and spirituous		
	Pepper	per lb.	0	2	compounds imported into		
	Perry—In wood or jar	per gallon	0	6	the Colony, the strength of		
5	Do. In bottle	do.	0	9	which cannot be ascertained		
	Pickles—Quarts	per dozen	1	0	by Sykes' Hydrometer...the liquid gall.	10	0
	Do. Pints or smaller quan-				Spirits—methylated	per gallon	2
	ties.....	do.	0	6	Sporting Powder.....	per lb.	0
	Picks	per dozen	2	0			3
10	Pipes—Iron.....	per ton	20	0	Spruce or other Beer (in wood		
	Porter—In wood or jar	per gallon	0	6	or jar)	per gallon	0
	Do. In bottle	do.	0	9	Do. do. in bottle ...	do	0
	Powder—Blasting	per lb.	0	1			9
	Powder—Sporting	do.	0	3	Starch	per lb.	0
15	Preserved Fish	per lb.	0	1	Steel	per ton	20
	Preserved Vegetables.....	do.	0	1			0
	Preserves	do.	0	1	Succades	per lb.	0
	Pulse (see Grain).						1½
	Rice	per ton	60	0	Sugar—raw	per cwt.	5
20	Rope.....	do.	40	0	Do. refined	do	6
	Sacks	per dozen	1	0	Do. Molasses and Treacle...	do	3
	Sago.....	per lb.	0	1			4
	Salt Fish	do.	0	1	Tanks—Iron	each	5
	Salt	per ton	20	0	Tapioca	per lb.	0
25	Saltpetre	do.	20	0	Tea	do	0
	Sashes	each	1	0	Timber—Dressed.....	per 100 ft. super.	2
	Sauces	qts. per doz.	1	0	Do. Rough and undressed	do	1
	Do.	pts. „	0	6	Do. Palings.....	per 100	1
	Screws	per ton	40	0	Timber—Shingles and Laths...	per 1,000	1
30	Sheepwash, tobacco	per lb.	0	3	Do. Sashes—doors—shut-		
	Shingles	per 1000	1	0	ters	each	1
	Shot	per cwt.	5	0			0
	Shovels.....	per doz	2	0	Tobacco—Manufactured and		
	Shutters	each	1	0	Snuff	per lb.	2
35	Snuff.....	per lb.	2	0	Do. Unmanufactured.....	do	1
	Soap—common	per ton	40	0	Do. Sheepwash	do	0
	Do. fancy	do.	120	0	Do. Cigars	do	5
	Soda Ash	do.	20	0			0
	Soda Caustic	do.	20	0	Treacle	per cwt.	3
40	Soda Crystals	do.	20	0	Turpentine	per gallon	1
	Spades	per dozen	2	0	Varnish	per gallon	2
	Spices	per lb.	0	2	Vegetables—preserved	per lb.	0
	Spirits—On all kinds of Spirits				Vermicelli	do	0
	imported into the Colony,				Vinegar	per gallon	0
45	the strength of which can be				Whiting	per ton	10
	ascertained by Sykes' Hy-				Wines—sparkling	per gallon	6
	drometer.....the proof gallon	10	0		Do other kinds	do	4
							0
					Wire—iron	per ton	20
					Woolpacks	each	0
					Zinc—Manufactures	per cwt.	4
					Zinc—in sheets or rolls	do	2
							0

SCHEDULE C.

FREE LIST.

50	Anchors and Cables.	Copper (Unmanufactured).
	Animal Oils.	Copra.
	Animals (Living).	Cotton (raw).
	Bar—Gold—Silver—or Dust.	Cotton (Waste).
	Ballast—Ships.	Cotton-wick.
55	Beche-le-mer.	Crude Petroleum.
	Black Oil.	Curiosities.
	Bones.	Dolomite.
	Bone Products.	Dyers' Materials.
	Books—(Printed).	Effects (Passengers').
60	Bristles.	Felt (Sheathing).
	Cables and Anchors.	Fibre—Cocoa Fibre—Pulu—Copra.
	Canes and Rattans.	Fish (Fresh).
	Casks (Old).	Fresh Meat.
	Coal and Coke.	Flax.
65	Cocoa Fibre.	Flock.
	Cocanuts.	Fruit (Green).
	Cocanut Oil.	Garden Seeds.
	Coke.	Gold and Silver in Coin Bar or Dust.
	Coin—Gold or Silver.	Green Fruit.

Green

Customs Duties.

FREE LIST.

Green Vegetables.	Printed Books.
Grindstones.	Pulu.
Guano and Manures.	Rags and Paper-making material (Raw).
5 Gum (Kauri).	Rattans and Canes.
Hair.	Raw Cotton.
Hemp.	Resin.
Hides.	Rods (Yellow Metal).
Horns.	Rope (Old).
10 Iron (Old).	Rough Stone and Marble (Unmanufactured).
Iron (Pig).	Sails (Old).
Lime Juice.	Sandalwood.
Live Animals.	Seeds (Garden).
Luggage (Passengers').	Sewing Machines.
15 Marble (Rough)—unmanufactured.	Sheathing (Felt).
Manures and Guano.	Shell (Tortoise).
Material for paper-making—raw.	Ships ballast.
Meat (Fresh).	Shooks and staves.
Meat (Preserved).	Shrubs and trees.
20 Metals (Old).	Silver in bar or coin.
Military and Naval Stores.	Skins.
Millstones and Grindstones.	South Sea Island produce (except specially rated).
Nails (Yellow Metal).	Specimens of Natural History.
Natural History (Specimens of).	Sperm Oil.
25 Naval and Military Stores.	Staves and Shooks.
Oakum.	Stone (Rough)—unmanufactured.
Oars.	Stone (Paving).
Ores.	Stores (Military and Naval).
Oils (Animal).	Sulphur.
30 Oil (Black).	Tallow and Animal Oil.
Oil (Cocoanut).	Tar.
Oil (Sperm).	Tortoise-shell.
Old Casks.	Trees and Shrubs.
Old Iron.	Vegetables (Green).
35 Old Metals.	Waste Cotton.
Old Rope.	Whalebone.
Old Sails.	Wheat.
Packages in which goods are usually imported.	Wheaten Flour.
Paper-making material (Raw)—and rags.	Wick (Cotton).
40 Paving-stones.	Wool.
Passengers' luggage and effects.	Yams.
Petroleum (Crude).	Yellow Metal.
Pitch.	Do. Rods.
Plants.	Do. Nails.

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CUSTOMS DUTIES BILL.

*SCHEDULE of the Amendments made by the Legislative Council, in the Bill intituled
"An Act for granting to Her Majesty certain Duties of Customs and for other
purposes," returned to the Legislative Assembly, with Message of 10th May, 1871.*

JOHN J. CALVERT,
Clerk of the Parliaments.

- Page 2, clause 8, line 33. *Omit "on oath"*
" " line 42. *After "invoice" insert "and therein stated as [here state value]"*
" " line 43. *After "was" insert "to the best of my belief"*
" " lines 44 and 45. *Omit "in the principal markets of the country"; insert
"at the place"*
" " line 50. *Omit "Sworn"; insert "Declared"*
" " line 53. *Omit "sworn"*
" " lines 55 to 57. *Omit "to which may be added all charges incurred by
the said importer in respect of the said goods up to the time of shipment from
the port of departure"*
" " line 61. *After "guilty of" insert "a misdemeanor and shall be
liable and subject to the like penalties as in case of"*
Page 3, clause 9. *Before "If" at the commencement of the clause, insert "If the
"importer or his authorized agent cannot make the declaration in the
"last preceding clause set forth or"*
" " lines 4 to 6. *Omit "the said goods are not valued according to the
"true and real value thereof as hereinbefore mentioned"; insert "such
"declaration is inaccurate"*
" " line 8. *After "thereof" insert "as hereinbefore mentioned"*
" " line 15. *Omit "and"; insert "Provided that"*
" clause 10, line 21. *Omit "and in all other cases"*
" clause 12, line 54. *After "that" insert "the value of the"*
" " lines 55 and 56. *Omit "liable to duty under this Act are not valued
"according to the true value thereof as hereinbefore prescribed"; insert "men-
"tioned in any declaration made under the eighth section of this Act
"has been incorrectly stated in such declaration"*
Page 4, clause 12, lines 3 and 4. *Omit "such valuation"; insert "the invoice value
"stated in such declaration"*
" " line 9. *After "Fund" at the end of the clause add "Provided how-
"ever that the said Collector if he shall see fit may permit such importer
"or owner on his application for that purpose to amend such entry at
"such value and on such terms as he the said Collector may direct."*
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This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 13 April, 1871. }*

*STEPHEN W. JONES,
Clerk of Legislative Assembly.*

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

*Legislative Council Chamber,
Sydney, 10th May, 1871. }*

*JOHN J. CALVERT,
Clerk of the Parliaments.*

New South Wales.



ANNO TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. .

An Act for granting to Her Majesty certain Duties of Customs and for other purposes.

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 New South Wales in Parliament assembled and by the authority of the same as follows:—

5 1. From and after the passing of this Act the Acts enumerated Repeal of Acts. in Schedule A hereto shall to the extent therein declared be repealed Provided always that all duties levied and all acts proceedings matters and things done or taken or purporting so to be under the
10 authority of any of the said repealed enactments shall be as valid and effectual at law as if this Act had not been passed.

2. This Act shall be taken to have come into operation on the Commencement of Act. ninth day of March one thousand eight hundred and seventy-one so far as regards the following goods enumerated in Schedule B hereto
15 that is to say Ale Beer and Spruce in wood jar or bottle—Chicory—Chocolate—Cigars—Cocoa—Coffee—Cider in wood jar or bottle—Snuff—Spirits of all kinds—Sugar raw and refined—Molasses—Treacle—Tea—Tobacco of all kinds—and Wines of all kinds—and
20 on the seventeenth day of March in the said year so far as regards all other goods enumerated in the said Schedule.

3. The Import Duties mentioned in Schedule B hereto shall be Duties of Customs substituted in lieu of those hitherto payable levied and collected upon the importation of all goods in the said Schedule mentioned and upon all such goods in bond which duties shall be in lieu of the duties heretofore chargeable upon such goods.

380—

4.

NOTE.—The words to be omitted are ruled through; those to be inserted are printed in black letter.

Customs Duties.

4. There shall be charged on the importation of all goods not *Ad valorem* duties. liable to duty under the last preceding section of this Act and not being goods exempt from duty as specified in the Free List set forth in schedule C hereto a duty of five pounds per centum for every one *Free List.* 5 hundred pounds of the value thereof.

5. All goods imported for the supply of Her Majesty's Service shall be exempt from all duties and imposts of every description whatsoever and nothing in this Act contained shall be deemed to alter or repeal the provisions of the Act passed in the seventh year of Her Majesty's reign and numbered twenty-eight.

6. It shall be lawful for the importer of any goods subject to any duty of Customs to warehouse such goods upon the first entry thereof under the laws in force for the warehousing of goods without payment of duty upon such first entry.

15 7. Every person who shall at any time before the passing of this Act have contracted or agreed for the sale or delivery on or after the respective days upon which this Act is declared to have come into operation of any goods mentioned in Schedule B whereupon an increased duty shall be payable under the provisions of this Act shall
20 be at liberty to add to such contract price such a sum of money as will be equivalent to the amount of such increase of duty and every such vendor may recover such sum from the purchaser Provided that in every such case it shall be at the option of such purchaser by notice in writing under his hand to be served on the vendor or his agent
25 being a party to such contract or agreement within fourteen days after the passing of this Act to declare such contract or agreement null and void and the same shall be null and void accordingly unless the vendor shall waive the right hereinbefore conferred upon him.

Executory contracts.

Purchasers may abandon contract.

8. In all cases in which goods shall after the passing of this Act continue to be chargeable with a duty *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 on—oath in the form hereinafter prescribed of the importer of such goods or (with the consent of the Collector or other proper officer of Customs) of his authorized agent—

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

Port of

I A.B. do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages [*here specify the several packages and describe the several marks and numbers as the case may be*] and that the value of such goods mentioned in the said invoice and therein stated as [*here state value*] was to the best of my belief the fair market value of such goods at the time of shipment ~~in the principal markets of the country~~ at the place whence the same were exported.

Witness my hand this day of one thousand
eight hundred and

A.B.

50 Sworn Declared before me the day of
 (Signed) E.D.

Collector (or other proper officer).

And such sworn declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer and the invoice value so declared to which may be added all charges incurred by the said importer in respect of the said goods up to the time of shipment from the port of departure shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid. And any person who shall in any such declaration make any false statement knowing the same to be false shall be guilty of a misdemeanor and shall be liable and subject to the like penalties as in case of perjury.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding clause set forth or if upon view and examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that ~~the said goods are not valued according to the true and real value thereof as hereinbefore mentioned~~ such declaration is inaccurate such Collector of Customs or other proper officer may detain the said goods and shall subject to the approval of the Colonial Treasurer assess the value thereof **as hereinbefore 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 of Customs or other officer or if the value of such goods is unknown or uncertain then the value of such goods shall be ascertained according to such rules and regulations as the Governor with the advice of the Executive Council may from time to time make in that behalf and the duty shall be paid according to the value so ascertained **and 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.

10. In cases where it is alleged that the genuine invoice cannot be produced ~~and in all other cases~~ the Collector of Customs 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 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 of Customs 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.

11. 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 of Customs or proper officer shall subject to the approval of the Colonial Treasurer 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 or other officer 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 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 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 to the account of the Consolidated Revenue Fund.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that ~~the value of the goods liable to duty under this Act are not valued according to the true value thereof as hereinbefore prescribed mentioned in any declaration made under the eighth section of this Act has been incorrectly stated in such declaration~~ it shall be lawful for the said Collector in lieu of any other proceeding authorized by this Act but subject to the approval of the Colonial Treasurer to cause such goods to

Detention and sale of goods under value.

Customs Duties.

to be detained and secured and (within five days from the landing thereof) to take such goods for the use of the Crown and the said Collector shall thereupon in such case cause the amount of ~~such valuation~~ ^{Valuation and ten per cent. to be paid to the importer.} the invoice value stated in such declaration together with an addition of ten pounds per centum thereon and also 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 and the proceeds of such sale shall be paid into the Consolidated Revenue Fund **Provided however that the**
 10 **said Collector if he shall see fit may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he the said Collector may direct.**

13. If in any invoice or entry any goods entered for *ad valorem* duty have been fraudulently misdescribed with intent to avoid the payment of the duty or any part of the duty on such goods or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular the goods so misdescribed or in respect of which such oath or declaration is wilfully false as aforesaid shall be forfeited. ^{Forfeiture of goods in cases of fraud &c.}

14. In order to assist the Customs Officers in ascertaining the value of goods subject to *ad valorem* duty the Governor with the advice of the Executive Council may grant a license to one or more persons well acquainted in the opinion of the Governor as aforesaid with the character and value of such goods to act as "Experts" at any port or place and who when required by the said Collector or other proper officer shall assist in assessing the true value of such goods after the entry thereof And every such Expert shall before he shall commence to act as such make and subscribe before the said Collector or some Justice of the Peace an oath in the following form that is to say— ^{License may be granted to "Experts" for valuation of goods.}

I swear that whenever I may be called upon to assist the Collector or other Officer of Customs in assessing the value of goods liable to *ad valorem* duty I will assess such value truly to the best and utmost of my knowledge and judgment
 So help me God!

And the fees to be paid to every such valuator for each examination shall not be more than ten guineas nor less than one guinea in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

15. All fines forfeitures penalties and charges recoverable under this Act excepting the proceeds of sale of goods under section twelve may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being. ^{Penalties how recoverable and applicable.}

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place or any officer having authority from the Governor in Council or from the Collector of Customs for the particular duty or purpose in connection with which such term is used And every such officer shall have authority to take the sworn declaration mentioned in section eight of this Act **Provided that any person required to take an oath under this Act may in lieu thereof make affirmation in the manner provided by**
 50 **the tenth section of the Common Law Procedure Act of 1857 which affirmation such officer is hereby authorized to take and such affirmation shall be of the same force and effect as if the person taking it had taken an oath in the usual form.** ^{"Proper officer."}

17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector or any other officer of Customs may be exercised and enforced by such officers in the administration of this Act. ^{Application of Customs Regulation Acts.}

18. This Act may be cited as "The Customs Duties Act of 1871." ^{Short title.}

SCHEDULES.

Customs Duties.

SCHEDULES.

SCHEDULE A.

Repeal of Acts.

Reference to Act.	Title of Act.	Extent of Repeal.
5 19 Vic. No. 14	An Act for granting Duties of Customs	The whole Act.
21 Vic. No. 1	An Act for granting a Duty of Customs on Opium...	The whole Act.
25 Vic. No. 10.....	An Act to alter the Duties of Customs payable on Tobacco	The whole Act and Schedule.
29 Vic. No. 14	An Act to impose additional Duties of Customs ...	The whole Act.

10

SCHEDULE B.

			s.	d.			s.	d.
	Acids	per gallon	0	6	Galvanized Iron in bars bundles or sheets or corrugated	per ton	40	0
	Ale in wood or jar	do.	0	6	Galvanized Manufactures	per cwt.	3	0
	Do. in bottle	do.	0	9	Ginger	per lb.	0	1
	Alkali	per ton.	20	0	Grain and Pulse of every kind not otherwise enumerated (Wheat excepted)	per cwt.	0	9
15	Arrowroot	per lb.	0	1	Grain and Pulse of every kind not otherwise enumerated, when ground or in any way prepared or manufactured (Wheaten flour excepted)...	per cwt.	1	0
	Axes	per dozen	2	0	Gunny Bags	per dozen	0	6
	Bacon	per lb.	0	2	Hams	per lb.	0	2
	Bags	per dozen	1	0	Hops	do.	0	3
	Do. Gunny	do.	0	6	Hoop Iron	per ton	10	0
20	Beer in wood or jar	per gallon	0	6	Iron—Galvanized in bars bundles or sheets or corrugated	do.	40	0
	Do. in bottle	do.	0	9	Iron Castings—Rough	do.	20	0
	Biscuits	per lb.	0	1	Iron Chains	do.	20	0
	Blasting Powder	do.	0	1	Iron Pipes	do.	20	0
	Blue	do.	0	1	Iron Wire	do.	20	0
25	Bottled Fruits, quarts	per dozen	2	0	Iron—bar rod plate sheet bundle and hoop	do.	10	0
	Do. pints and smaller packages	do.	1	0	Iron Tanks	each	5	0
	Butter	per lb.	0	2	Jams	per lb.	0	1
	Candles	per lb.	0	1	Jellies	do.	0	1
30	Castings, Iron (rough)	per ton	20	0	Laths	per thousand	1	0
	Caustic Soda	do.	20	0	Lead—Pipe or sheet	per ton	40	0
	Cement	per barrel	2	0	Maccaroni	per lb.	0	2
	Chains Iron	per ton	20	0	Maizena	do.	0	1
	Chalk	do.	10	0	Malt	per bushel	0	6
35	Cheese	per lb.	0	2	Methylated Spirits	per gallon	2	0
	Chicory	do.	0	3	Molasses	per cwt.	3	4
	Chocolate	do.	0	3	Mustard	per lb.	0	1
	Cider in wood or jar	per gallon	0	6	Nails	per ton	40	0
	Do. in bottle	do.	0	9	Nuts of all kinds (except Cocoa-nuts)	per lb.	0	1
40	Cigars	per lb.	5	0	Oilman's Stores—Sauces and Pickles—quarts	per dozen	1	0
	Cocoa	do.	0	3	Do. pints and smaller quantities	do.	0	6
	Coffee	do.	0	3	Oils except specially exempted	per gallon	0	6
	Comfits	do.	0	1½	Opium (including all goods wares and merchandise mixed or saturated with opium or with any preparation or solution thereof or steeped therein)	per lb.	10	0
	Confectionery	do.	0	1½	Paints	per ton	40	0
45	Cordage	per ton	40	0	Palings	per 100	1	0
	Corn Flour	per lb.	0	1				Paper
	Corrugated Iron in bars bundles or sheets	per ton	40	0				
	Crystals Soda	do.	20	0				
50	Dates	per lb.	0	1				
	Doors	each	1	0				
	Dried Fish	per lb.	0	1				
	Dried Fruits	do.	0	2				
	Fish Dried	do.	0	1				
55	Do. Preserved	do.	0	1				
	Do. Salt	do.	0	1				
	Flour Corn	do.	0	1				
	Fruits—Bottled quarts	per dozen	2	0				
	Do. do. pints and smaller packages	do.	1	0				
60	Do. Dried	per lb.	0	2				

Customs Duties.

		s.	d.			s.	d.
	Paper—Writing and Fancy ...	per lb.	1	0	Spirits—		
	Do. Brown and Wrapping	per cwt.	3	4	On all Spirits and spirituous		
	Pepper	per lb.	0	2	compounds imported into		
	Perry—In wood or jar	per gallon	0	6	the Colony, the strength of		
5	Do. In bottle	do.	0	9	which cannot be ascertained		
	Pickles—Quarts	per dozen	1	0	by Sykes' Hydrometer...the liquid gall.	10	0
	Do. Pints or smaller quan-				Spirits—methylated	per gallon	2
	ties	do.	0	6	Sporting Powder	per lb.	0
	Picks	per dozen	2	0	Spruce or other Beer (in wood		
10	Pipes—Iron	per ton	20	0	or jar)	per gallon	0
	Porter—In wood or jar	per gallon	0	6	Do. do. in bottle ...	do	0
	Do. In bottle	do.	0	9	Starch	per lb.	0
	Powder—Blasting	per lb.	0	1	Steel	per ton	20
	Powder—Sporting	do.	0	3	Succades	per lb.	0
15	Preserved Fish	per lb.	0	1	Sugar—raw	per cwt.	5
	Preserved Vegetables	do.	0	1	Do. refined	do	6
	Preserves	do.	0	1	Do. Molasses and Treacle...	do	3
	Pulse (see Grain).				Tanks—Iron	each	5
	Rice	per ton	60	0	Tapioca	per lb.	0
20	Rope	do.	40	0	Tea	do	0
	Sacks	per dozen	1	0	Timber—Dressed	per 100 ft. super.	2
	Sago	per lb.	0	1	Do. Rough and undressed	do	1
	Salt Fish	do.	0	1	Do. Palings	per 100	1
	Salt	per ton	20	0	Timber—Shingles and Laths...	per 1,000	1
25	Saltpetre	do.	20	0	Do. Sashes—doors—shut-		
	Sashes	each	1	0	ters	each	1
	Sauces	qts. per doz.	1	0	Tobacco—Manufactured and		
	Do.	pts. „	0	6	Snuff	per lb.	2
	Screws	per ton	40	0	Do. Unmanufactured	do	1
30	Sheepwash, tobacco	per lb.	0	3	Do. Sheepwash	do	0
	Shingles	per 1000	1	0	Do. Cigars	do	5
	Shot	per cwt.	5	0	Treacle	per cwt.	3
	Shovels	per doz	2	0	Turpentine	per gallon	1
	Shutters	each.	1	0	Varnish	per gallon	2
35	Snuff	per lb.	2	0	Vegetables—preserved	per lb.	0
	Soap—common	per ton	40	0	Vermicelli	do	0
	Do. fancy	do.	120	0	Vinegar	per gallon	0
	Soda Ash	do.	20	0	Whiting	per ton	10
	Soda Caustic	do.	20	0	Wines—sparkling	per gallon	6
40	Soda Crystals	do.	20	0	Do other kinds	do	4
	Spades	per dozen	2	0	Wire—iron	per ton	20
	Spices	per lb.	0	2	Woolpacks	each	0
45	Spirits—On all kinds of Spirits				Zinc—Manufactures	per cwt.	4
	imported into the Colony,				Zinc—in sheets or rolls	do	2
	the strength of which can be						
	ascertained by Sykes' Hy-						
	drometer	the proof gallon	10	0			

SCHEDULE C.

FREE LIST.

50	Anchors and Cables.	Copper (Unmanufactured).
	Animal Oils.	Copra.
	Animals (Living).	Cotton (raw).
	Bar—Gold—Silver—or Dust.	Cotton (Waste).
	Ballast—Ships.	Cotton-wick.
55	Beche-le-mer.	Crude Petroleum.
	Black Oil.	Curiosities.
	Bones.	Dolomite.
	Bone Products.	Dyers' Materials.
	Books—(Printed).	Effects (Passengers').
60	Bristles.	Felt (Sheathing).
	Cables and Anchors.	Fibre—Cocoa Fibre—Pulu—Copra.
	Canes and Rattans.	Fish (Fresh).
	Casks (Old).	Fresh Meat.
	Coal and Coke.	Flax.
65	Cocoa Fibre.	Flock.
	Cocanuts.	Fruit (Green).
	Cocanut Oil.	Garden Seeds.
	Coke.	Gold and Silver in Coin Bar or Dust.
	Coin—Gold or Silver.	Green Fruit.

Green

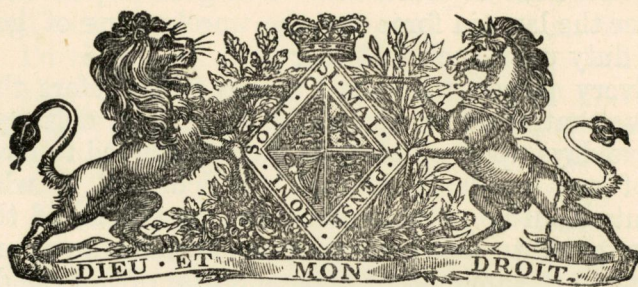
Customs Duties.

FREE LIST.

	Green Vegetables.	Printed Books.
	Grindstones.	Pulu.
	Guano and Manures.	Rags and Paper-making material (Raw).
5	Gum (Kauri).	Rattans and Canes.
	Hair.	Raw Cotton.
	Hemp.	Resin.
	Hides.	Rods (Yellow Metal).
	Horns.	Rope (Old).
10	Iron (Old).	Rough Stone and Marble (Unmanufactured).
	Iron (Pig).	Sails (Old).
	Lime Juice.	Sandalwood.
	Live Animals.	Seeds (Garden).
	Luggage (Passengers').	Sewing Machines.
15	Marble (Rough)—unmanufactured.	Sheathing (Felt).
	Manures and Guano.	Shell (Tortoise).
	Material for paper-making—raw.	Ships ballast.
	Meat (Fresh).	Shooks and staves.
	Meat (Preserved).	Shrubs and trees.
20	Metals (Old).	Silver in bar or coin.
	Military and Naval Stores.	Skins.
	Millstones and Grindstones.	South Sea Island produce (except specially rated).
	Nails (Yellow Metal).	Specimens of Natural History.
	Natural History (Specimens of).	Sperm Oil.
25	Naval and Military Stores.	Staves and Shooks.
	Oakum.	Stone (Rough)—unmanufactured.
	Oars.	Stone (Paving).
	Ores.	Stores (Military and Naval).
	Oils (Animal).	Sulphur.
30	Oil (Black).	Tallow and Animal Oil.
	Oil (Cocoanut).	Tar.
	Oil (Sperm).	Tortoise-shell.
	Old Casks.	Trees and Shrubs.
	Old Iron.	Vegetables (Green).
35	Old Metals.	Waste Cotton.
	Old Rope.	Whalebone.
	Old Sails.	Wheat.
	Packages in which goods are usually imported.	Wheaten Flour.
	Paper—making material (Raw)—and rags.	Wick (Cotton).
40	Paving-stones.	Wool.
	Passengers' luggage and effects.	Yams.
	Petroleum (Crude).	Yellow Metal.
	Pitch.	Do. Rods.
	Plants.	Do. Nails.

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New South Wales.



ANNO TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. XXI.

An Act for granting to Her Majesty certain Duties of Customs and for other purposes. [Assented to, 22nd May, 1871.]

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 New South Wales in Parliament assembled and by the authority of the same as follows:—

1. From and after the passing of this Act the Acts enumerated Repeal of Acts. in Schedule A hereto shall to the extent therein declared be repealed Provided always that all duties levied and all acts proceedings matters and things done or taken or purporting so to be under the authority of any of the said repealed enactments shall be as valid and effectual at law as if this Act had not been passed.

2. This Act shall be taken to have come into operation on the Commencement of Act. ninth day of March one thousand eight hundred and seventy-one so far as regards the following goods enumerated in Schedule B hereto that is to say Ale Beer and Spruce in wood jar or bottle—Chicory—Chocolate—Cigars—Cocoa—Coffee—Cider in wood jar or bottle—Snuff—Spirits of all kinds—Sugar raw and refined—Molasses—Treacle—Tea—Tobacco of all kinds—and Wines of all kinds—and on the seventeenth day of March in the said year so far as regards all other goods enumerated in the said Schedule.

3. The Import Duties mentioned in Schedule B hereto shall be Duties of Customs substituted in lieu of those hitherto payable levied and collected upon the importation of all goods in the said Schedule mentioned and upon all such goods in bond which duties shall be in lieu of the duties heretofore chargeable upon such goods.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding clause set forth or if upon view and examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate such Collector of Customs or other proper officer may detain the said goods and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore 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 of Customs or other officer or if the value of such goods is unknown or uncertain then the value of such goods shall be ascertained according to such rules and regulations as the Governor with the advice of the Executive Council 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.

10. In cases where it is alleged that the genuine invoice cannot be produced the Collector of Customs 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 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 of Customs 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.

11. 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 of Customs or proper officer shall subject to the approval of the Colonial Treasurer 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 or other officer 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 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 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 to the account of the Consolidated Revenue Fund.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the eighth section of this Act has been incorrectly stated in such declaration it shall be lawful for the said Collector in lieu of any other proceeding authorized by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured and (within five days from the landing thereof) to take such goods for the

Detention and sale of goods under value.

use

Customs Duties.

Valuation and ten per cent. to be paid to the importer.

use of the Crown and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration together with an addition of ten pounds per centum thereon and also 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 and the proceeds of such sale shall be paid into the Consolidated Revenue Fund Provided however that the said Collector if he shall see fit may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he the said Collector may direct.

Forfeiture of goods in cases of fraud &c.

13. If in any invoice or entry any goods entered for *ad valorem* duty have been fraudulently misdescribed with intent to avoid the payment of the duty or any part of the duty on such goods or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular the goods so misdescribed or in respect of which such oath or declaration is wilfully false as aforesaid shall be forfeited.

License may be granted to "Experts" for valuation of goods.

14. In order to assist the Customs Officers in ascertaining the value of goods subject to *ad valorem* duty the Governor with the advice of the Executive Council may grant a license to one or more persons well acquainted in the opinion of the Governor as aforesaid with the character and value of such goods to act as "Experts" at any port or place and who when required by the said Collector or other proper officer shall assist in assessing the true value of such goods after the entry thereof And every such Expert shall before he shall commence to act as such make and subscribe before the said Collector or some Justice of the Peace an oath in the following form that is to say—

I swear that whenever I may be called upon to assist the Collector or other Officer of Customs in assessing the value of goods liable to *ad valorem* duty I will assess such value truly to the best and utmost of my knowledge and judgment
So help me God!

And the fees to be paid to every such valuator for each examination shall not be more than ten guineas nor less than one guinea in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

Penalties how recoverable and applicable.

15. All fines forfeitures penalties and charges recoverable under this Act excepting the proceeds of sale of goods under section twelve may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.

"Proper officer."

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place or any officer having authority from the Governor in Council or from the Collector of Customs for the particular duty or purpose in connection with which such term is used And every such officer shall have authority to take the sworn declaration mentioned in section eight of this Act Provided that any person required to take an oath under this Act may in lieu thereof make affirmation in the manner provided by the tenth section of the Common Law Procedure Act of 1857 which affirmation such officer is hereby authorized to take and such affirmation shall be of the same force and effect as if the person taking it had taken an oath in the usual form.

Application of Customs Regulation Acts.

17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector or any other officer of Customs may be exercised and enforced by such officers in the administration of this Act.

Short title.

18. This Act may be cited as "The Customs Duties Act of 1871."

SCHEDULES.

Customs Duties.

SCHEDULES.

SCHEDULE A.

Repeal of Acts.

Reference to Act.	Title of Act.	Extent of Repeal.
19 Vic. No. 14	An Act for granting Duties of Customs	The whole Act.
21 Vic. No. 1	An Act for granting a Duty of Customs on Opium...	The whole Act.
25 Vic. No. 10.....	An Act to alter the Duties of Customs payable on Tobacco	The whole Act and Schedule.
29 Vic. No. 14	An Act to impose additional Duties of Customs ...	The whole Act.

SCHEDULE B.

	s.	d.		s.	d.
Acids	per gallon	0 6	Galvanized Iron in bars bundles or sheets or corrugated	per ton	40 0
Ale in wood or jar	do.	0 6	Galvanized Manufactures	per cwt.	3 0
Do. in bottle	do.	0 9	Ginger	per lb.	0 1
Alkali	per ton.	20 0	Grain and Pulse of every kind not otherwise enumerated	per cwt.	0 9
Arrowroot	per lb.	0 1	(Wheat excepted)	per cwt.	0 9
Axes	per dozen	2 0	Grain and Pulse of every kind not otherwise enumerated, when ground or in any way prepared or manufactured	per cwt.	1 0
Bacon	per lb.	0 2	(Wheaten flour excepted)...	per cwt.	1 0
Bags	per dozen	1 0	Gunny Bags	per dozen	0 6
Do. Gunny	do.	0 6	Hams	per lb.	0 2
Beer in wood or jar	per gallon	0 6	Hops	do.	0 3
Do. in bottle	do.	0 9	Hoop Iron	per ton	10 0
Biscuits	per lb.	0 1	Iron—Galvanized in bars bundles or sheets or corrugated	do.	40 0
Blasting Powder	do.	0 1	Iron Castings—Rough	do.	20 0
Blue	do.	0 1	Iron Chains	do.	20 0
Bottled Fruits, quarts	per dozen	2 0	Iron Pipes	do.	20 0
Do. pints and smaller packages	do.	1 0	Iron Wire	do.	20 0
Butter	per lb.	0 2	Iron—bar rod plate sheet bundle and hoop	do.	10 0
Candles	per lb.	0 1	Iron Tanks	each	5 0
Castings, Iron (rough)	per ton	20 0	Jams	per lb.	0 1
Caustic Soda	do.	20 0	Jellies	do.	0 1
Cement	per barrel	2 0	Laths	per thousand	1 0
Chains Iron	per ton	20 0	Lead—Pipe or sheet	per ton	40 0
Chalk	do.	10 0	Macaroni	per lb.	0 2
Cheese	per lb.	0 2	Maizena	do.	0 1
Chicory	do.	0 3	Malt	per bushel	0 6
Chocolate	do.	0 3	Methylated Spirits	per gallon	2 0
Cider in wood or jar	per gallon	0 6	Molasses	per cwt.	3 4
Do. in bottle	do.	0 9	Mustard	per lb.	0 1
Cigars	per lb.	5 0	Nails	per ton	40 0
Cocoa	do.	0 3	Nuts of all kinds (except Cocoa-nuts)	per lb.	0 1
Coffee	do.	0 3	Oilman's Stores—Sauces and Pickles—quarts	per dozen	1 0
Comfits	do.	0 1½	Do. pints and smaller quantities	do.	0 6
Confectionery	do.	0 1½	Oils except specially exempted	per gallon	0 6
Cordage	per ton	40 0	Opium (including all goods wares and merchandise mixed or saturated with opium or with any preparation or solution thereof or steeped therein)	per lb.	10 0
Corn Flour	per lb.	0 1	Paints	per ton	40 0
Corrugated Iron in bars bundles or sheets	per ton	40 0	Palings	per 100	1 0
Crystals Soda	do.	20 0			Paper
Dates	per lb.	0 1			
Doors	each	1 0			
Dried Fish	per lb.	0 1			
Dried Fruits	do.	0 2			
Fish Dried	do.	0 1			
Do. Preserved	do.	0 1			
Do. Salt	do.	0 1			
Flour Corn	do.	0 1			
Fruits—Bottled quarts	per dozen	2 0			
Do. do. pints and smaller packages	do.	1 0			
Do. Dried	per lb.	0 2			

Customs Duties.

	s.	d.		s.	d.
Paper—Writing and Fancy ... per lb.	1	0	Spirits—		
Do. Brown and Wrapping per cwt.	3	4	On all Spirits and spirituous		
Pepper..... per lb.	0	2	compounds imported into		
Perry—In wood or jar per gallon	0	6	the Colony, the strength of		
Do. In bottle do.	0	9	which cannot be ascertained		
Pickles—Quarts per dozen	1	0	by Sykes' Hydrometer...the liquid gall.	10	0
Do. Pints or smaller quan-			Spirits—methylated per gallon	2	0
tities..... do.	0	6	Sporting Powder..... per lb.	0	3
Picks per dozen	2	0	Spruce or other Beer (in wood		
Pipes—Iron..... per ton	20	0	or jar) per gallon	0	6
Porter—In wood or jar per gallon	0	6	Do. do. in bottle ... do	0	9
Do. In bottle do.	0	9	Starch per lb.	0	1
Powder—Blasting per lb.	0	1	Steel per ton	20	0
Powder—Sporting do.	0	3	Succades per lb.	0	1½
Preserved Fish per lb.	0	1	Sugar—raw per cwt.	5	0
Preserved Vegetables..... do.	0	1	Do. refined do	6	8
Preserves do.	0	1	Do. Molasses and Treacle... do	3	4
Pulse (see Grain).			Tanks—Iron each	5	0
Rice per ton	60	0	Tapioca per lb.	0	1
Rope do.	40	0	Tea do	0	3
Sacks per dozen	1	0	Timber—Dressed..... per 100 ft. super.	2	0
Sago..... per lb.	0	1	Do. Rough and undressed do	1	0
Salt Fish do.	0	1	Do. Palings..... per 100	1	0
Salt per ton	20	0	Timber—Shingles and Laths... per 1,000	1	0
Saltpetre do.	20	0	Do. Sashes—doors—shut-		
Sashes each	1	0	ters each	1	0
Sauces qts. per doz.	1	0	Tobacco—Manufactured and		
Do. pts. „	0	6	Snuff per lb.	2	0
Screws per ton	40	0	Do. Unmanufactured..... do	1	0
Sheepwash, tobacco per lb.	0	3	Do. Sheepwash do	0	3
Shingles per 1000	1	0	Do. Cigars do	5	0
Shot per cwt.	5	0	Treacle per cwt.	3	4
Shovels..... per doz	2	0	Turpentine per gallon	1	0
Shutters each.	1	0	Varnish per gallon	2	0
Snuff..... per lb.	2	0	Vegetables—preserved per lb.	0	1
Soap—common per ton	40	0	Vermicelli do	0	2
Do. fancy do.	120	0	Vinegar per gallon	0	6
Soda Ash do.	20	0	Whiting per ton	10	0
Soda Caustic do.	20	0	Wines—sparkling per gallon	6	0
Soda Crystals do.	20	0	Do other kinds do	4	0
Spades per dozen	2	0	Wire—iron per ton	20	0
Spices per lb.	0	2	Woolpacks each	0	3
Spirits—On all kinds of Spirits			Zinc—Manufactures per cwt.	4	0
imported into the Colony,			Zinc—in sheets or rolls do	2	0
the strength of which can be					
ascertained by Sykes' Hy-					
drometer.....the proof gallon	10	0			

SCHEDULE C.

FREE LIST.

Anchors and Cables.
 Animal Oils.
 Animals (Living).
 Bar—Gold—Silver—or Dust.
 Ballast—Ships.
 Beche-le-mer.
 Black Oil.
 Bones.
 Bone Products.
 Books—(Printed).
 Bristles.
 Cables and Anchors.
 Canes and Rattans.
 Casks (Old).
 Coal and Coke.
 Cocoa Fibre.
 Cocoanuts.
 Coconut Oil.
 Coke.
 Coin—Gold or Silver

Copper (Unmanufactured).
 Copra.
 Cotton (raw).
 Cotton (Waste).
 Cotton-wick.
 Crude Petroleum.
 Curiosities.
 Dolomite.
 Dyers' Materials.
 Effects (Passengers').
 Felt (Sheathing).
 Fibre—Cocoa Fibre—Pulu—Copra.
 Fish (Fresh).
 Fresh Meat.
 Flax.
 Flock.
 Fruit (Green).
 Garden Seeds.
 Gold and Silver in Coin Bar or Dust.
 Green Fruit.

Green

Customs Duties.

FREE LIST.

Green Vegetables.	Printed Books.
Grindstones.	Pulu.
Guano and Manures.	Rags and Paper-making material (Raw).
Gum (Kauri).	Rattans and Canes.
Hair.	Raw Cotton.
Hemp.	Resin.
Hides.	Rods (Yellow Metal).
Horns.	Rope (Old).
Iron (Old).	Rough Stone and Marble (Unmanufactured).
Iron (Pig).	Sails (Old).
Lime Juice.	Sandalwood.
Live Animals.	Seeds (Garden).
Luggage (Passengers').	Sewing Machines.
Marble (Rough)—unmanufactured.	Sheathing (Felt).
Manures and Guano.	Shell (Tortoise).
Material for paper-making—raw.	Ships ballast.
Meat (Fresh).	Shooks and staves.
Meat (Preserved).	Shrubs and trees.
Metals (Old).	Silver in bar or coin.
Military and Naval Stores.	Skins.
Millstones and Grindstones.	South Sea Island produce (except specially rated).
Nails (Yellow Metal).	Specimens of Natural History.
Natural History (Specimens of).	Sperm Oil.
Naval and Military Stores.	Staves and Shooks.
Oakum.	Stone (Rough)—unmanufactured.
Oars.	Stone (Paving).
Ores.	Stores (Military and Naval).
Oils (Animal).	Sulphur.
Oil (Black).	Tallow and Animal Oil.
Oil (Cocoanut).	Tar.
Oil (Sperm).	Tortoise-shell.
Old Casks.	Trees and Shrubs.
Old Iron.	Vegetables (Green).
Old Metals.	Waste Cotton.
Old Rope.	Whalebone.
Old Sails.	Wheat.
Packages in which goods are usually imported.	Wheaten Flour.
Paper—making material (Raw)—and rags.	Wick (Cotton).
Paving-stones.	Wool.
Passengers' luggage and effects.	Yams.
Petroleum (Crude).	Yellow Metal.
Pitch.	Do. Rods.
Plants.	Do. Nails.

By Authority: THOMAS RICHARDS, Government Printer, Sydney, 1871.

[6d.]

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 31st May, 1871. }*

STEPHEN W. JONES,
Clerk of Legislative Assembly.

New South Wales.



ANNO TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. .

An Act to correct an error in the Customs Duties Act of 1871.

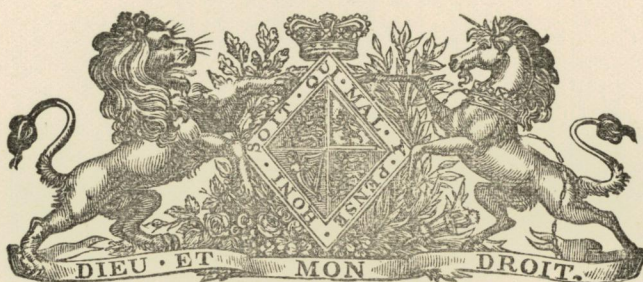
WHEREAS when the Customs Duties Bill of 1871 was after its Preamble.
second reading in the Legislative Assembly under the
consideration of a Committee of the Whole House it was resolved
by such Committee among other things that the duty on writing
5 and fancy paper should be at the rate of one penny per pound
And whereas such resolution was reported to and adopted by
the House And whereas before the said Bill was read a third
time it was erroneously certified to the Speaker that the said duty
on writing and fancy paper was fixed in Committee at the rate of
10 one shilling per pound instead of at the rate of one penny per pound
And whereas the Bill was read a third time without such error being
corrected and was so passed and transmitted to the Legislative Council
and was so returned by such Legislative Council to the Legislative
Assembly And whereas such error is contained in the Act as assented
15 to by Her Majesty And whereas it is expedient to correct such error
and to declare that the duty on writing and fancy paper shall be one
penny per pound instead of one shilling per pound Be it therefore
declared and enacted by the Queen's Most Excellent Majesty by and
with the advice and consent of the Legislative Council and Legislative
20 Assembly of New South Wales in Parliament assembled and by the
authority of the same as follows:—

1. The duty on writing and fancy paper imposed by the
Customs Act of 1871 shall be held to be and shall be at the rate of
one penny per pound and not one shilling per pound as in the said
25 Act mentioned.

637—

[3d.]

New South Wales.



ANNO TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. XXIV.

An Act to correct an error in the Customs Duties Act of 1871.

[Assented to, 5th June, 1871.]

WHEREAS when the Customs Duties Bill of 1871 was after its ^{Preamble.} second reading in the Legislative Assembly under the consideration of a Committee of the Whole House it was resolved by such Committee among other things that the duty on writing and fancy paper should be at the rate of one penny per pound And whereas such resolution was reported to and adopted by the House And whereas before the said Bill was read a third time it was erroneously certified to the Speaker that the said duty on writing and fancy paper was fixed in Committee at the rate of one shilling per pound instead of at the rate of one penny per pound And whereas the Bill was read a third time without such error being corrected and was so passed and transmitted to the Legislative Council and was so returned by such Legislative Council to the Legislative Assembly And whereas such error is contained in the Act as assented to by Her Majesty And whereas it is expedient to correct such error and to declare that the duty on writing and fancy paper shall be one penny per pound instead of one shilling per pound Be it therefore declared and enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

1. The duty on writing and fancy paper imposed by the Customs Duties Act of 1871 shall be held to be and shall be at the rate of one penny per pound and not one shilling per pound as in the said Act mentioned. ^{Duty on writing and fancy paper to be one penny per pound and not one shilling.}

By Authority: THOMAS RICHARDS, Government Printer, Sydney, 1871.



VIOTIN

VIOTIN is a powerful and effective remedy for the treatment of various ailments. It is a natural product derived from the roots of the VIOTIN plant, which has been used for centuries in traditional medicine. The active ingredients in VIOTIN are known to have a strong anti-inflammatory and analgesic effect, making it ideal for the relief of pain and swelling. It is also believed to have a beneficial effect on the immune system, helping to fight off infections and diseases. VIOTIN is available in various forms, including tablets, capsules, and topical ointments, allowing for flexible use according to the patient's needs. It is a safe and effective option for those seeking natural remedies for their health concerns.

For more information about VIOTIN and its benefits, please contact our customer service team. We are committed to providing you with the highest quality products and the best possible service. VIOTIN is a registered trademark of our company, and all rights are reserved.