An Act to consolidate and amend the Laws relating to the Customs.

[Assented to, 12th November, 1863.]

WHEREAS it is expedient to consolidate and amend the Laws of Customs in South Australia—Be it therefore Enacted by the Governor-in-Chief of the Province of South Australia, with the advice and consent of the Legislative Council and House of Assembly of the said Province, in this present Parliament assembled, as follows:

1. From and after the passing hereof, an Act No 24 of 1854, intituled “An Act to amend the Laws of the Customs in South Australia;” and also an Act No. 2 of 1856, intituled “An Act to amend the Law relating to the warehousing and securing of Goods;” and also an Act No. 2 of 21st Victoria, intituled “An Act to regulate the collection and distribution of Duties upon Goods intended for consumption in the Colonies of New South Wales and Victoria, carried by way of the River Murray;” and also an Act No. 3 of 1858, intituled “An Act to amend the Laws of the Customs in certain particulars;” are hereby repealed, excepting always in so far as the said Acts may repeal any former law, or any part thereof, and excepting so far as relates to anything lawfully done before the commencement hereof; and excepting so far as may be necessary to enable any punishment to be inflicted or penalty enforced for anything contrary to the provisions of the said Acts, or either of them.

2. This Act shall be divided into the following parts, that is to say—

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DIVISION THE FIRST.

3. The following shall be the construction and interpretation of terms used in this Act for the purposes of this Act—

"Bonded or baggage warehouse" shall mean any place provided by the Crown for lodging goods therein for security of the Customs:

"Collector" shall mean the Collector for Port Adelaide, and the Chief Officer of Customs in the said Province:

"Foreign" shall mean any place other than South Australia, unless the context shall be repugnant to that construction:

"Goods" shall mean all kinds of goods, wares, merchandize, and other articles to which the provisions of any law of the Customs may be applicable:

"Gauger" shall not include "Licensed Gaugers" not paid by the Government of the said Province:

"Landing Waiter" shall include any officer duly authorized to superintend the landing and examination or lading of goods on their importation or exportation:

"Justice"—The word "Justice" shall mean Justice of the Peace for the said Province:

"Master" shall mean the person having or taking the charge or command of any ship:

"Parts beyond the seas" shall mean any place out of the said Province:

"Proper Officer, or Principal Officer" shall mean the Collector, Comptroller, and Landing Surveyor, the Chief Clerk, Sub-Collector, or the person appointed by the Governor, with the advice of the Executive Council, or by the Treasurer, for the particular duty, service, or purpose in connection with which such expression is used:

"Seaman" shall include mate, mariner, sailor, or any other person, being one of the crew of any ship:

"Ship" shall mean ship or vessel of any description, unless used to distinguish a ship from a sloop or some other description of vessel:

"Treasurer" shall mean the Treasurer for the said Province:

"Warehouse" shall mean any place in which goods entered to be warehoused may be lodged, kept, and secured.

4. It shall be lawful for the Governor to appoint proper persons to execute the duties of the several offices necessary to the due management and collection of the Customs and all matters concerned therewith, and to require of such persons such securities for their
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persons employed by customs deemed officers of such service.

their good conduct therein as he shall deem to be reasonable and necessary, and also, as occasion may require, to remove any such person from his office: Provided that the several persons filling or discharging the duties of such several offices at the time of the commencement of this Act shall continue to fill and discharge the duties of and exercise all authorities connected with such offices until such appointments be made respectively.

5. Every person employed on any duty or service relating to the Customs, by the order or with the concurrence of the Governor, whether previously or subsequently expressed, shall be deemed to be the officer of Customs for that duty or service, and every act, matter, or thing, required by any law at any time in force to be done or performed by, to, or with any particular officer nominated in such law for such purpose, being done or performed by, to, or with any person appointed by the Governor, 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.

6. Every person who shall be appointed to any office or employment in the service of the Customs 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 require, take, 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 execution 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 for the time being."

7. If any officer, clerk, or other person acting in any office or employment in or belonging to the Customs, 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 (not being a person duly appointed to some office in the Customs) on account of anything done or to be done by him, or in any way relating to his said office or employment, except such as he shall receive under order or permission of the Governor, every such officer, clerk, or other person so offending shall, on proof thereof, be dismissed from his office; and if any person, not being a person duly appointed to some office in the Customs, 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.

8. No
8. No officer of Customs, or person employed in the collection or management of, or accounting for, the revenue of Customs, or any part thereof, nor any clerk or other person acting under them, shall, during the time of his acting as such officer, or of his being so employed as aforesaid, or of his acting as such clerk or other person as aforesaid, as the case may be, be compelled to serve in any other public office or employment, or to serve on any jury, or inquest, or in the militia, any law, usage, or custom to the contrary thereof notwithstanding.

9. No day shall be kept as a public holiday by the Customs except Christmas-day, Good Friday, the Anniversary of the Foundation of the said Province in every year, also such days as shall be appointed for the celebration of the Birthdays of Her Majesty and Her successors, and every Saturday after the hour of one o'clock in the afternoon.

10. The provisions of this Act shall include and extend to the limits of the said Province and the waters thereof, and to four nautical leagues seaward from highwater-mark on the coast of the said Province.

11. The provisions of this Act shall extend and apply to such part of the River Murray, and all vessels navigating the same, as may be within the limits of the said Province; and all vessels navigating the said river shall be deemed to be vessels trading within the said Province or on the coast thereof.

12. The Governor with the advice of the Executive Council may appoint any port or sub-port and declare the limits thereof, and appoint proper places within the same to be legal quays or wharfs for the lading and unlading of goods, and declare the bounds and extent of any such quays or wharfs, or annul the limits of any port, sub-port, or legal quay or wharf 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 alter or vary the names, bounds, and limits thereof; and all ports and the respective limits thereof, and all legal quays or wharfs appointed, set out, and existing as such at the time of the commencement of this Act shall continue to be such ports and quays until annulled, varied, or altered, and any port or quay and the limits thereof now annulled or altered shall continue so annulled or altered until otherwise varied or altered as aforesaid.

**Division the Second.**

Division Second, as to the licensing of agents, guagiers, and lighters for the conveyance of dutiable goods.

13. It shall not be lawful for any person to act as agent for transacting any business at the Custom House which shall relate to the persons entering or clearing ships, &c., as agents to be licensed, and give bond.
the entry or clearance of any ship, or of any goods, or of any
baggage, unless authorized so to do by licence of the Collector,
who is hereby empowered to demand and receive for, or in
respect of every such licence issued by him, the sum of Ten Pounds
sterling, and to require bond to be given by every person to whom
such licence shall be granted, with one sufficient surety in the sum
of Two Hundred Pounds, for the faithful and honest conduct of
such person, and of his clerks acting for him; and all licences
hereetofore granted by the Collector to any persons to act as
agents shall be valid until revoked; and all bonds taken for the
faithful and honest conduct of such persons shall remain in full
force: Provided always, that any person or persons in copartner-
ship may, with the approval of the Collector, appoint a clerk
or servant to transact such business on his or their behalf; and
the name, residence, and date of appointment of such clerk or
servant shall thereupon be endorsed on the licence of such person
or persons, and shall be signed by him or them in the presence
of, and attested by, the Collector or other proper officer; and all
such appointments shall be recorded in a register, to be kept at
the Custom House for that purpose; and no person shall act as
such clerk or servant unless so appointed, endorsed, and recorded,
nor act for or on behalf of any other than the person or persons so
appointing him: Provided, also, that if any person shall act as such
agent, not being so licensed, or as such clerk or servant, not being
so appointed and recorded, any such person shall, in either case,
for every such offence, forfeit and pay any sum not less than
Ten Pounds, nor more than One Hundred Pounds.

14. It shall be lawful for the Collector, with the sanction of
the Governor and the Executive Council, by any order under
his hand to revoke any such licence, and that after a copy of
such order shall have been delivered to any such licensed person,
or to his clerk, or left at his usual place of abode or business, such
licence shall be void.

15. It shall be lawful for the Collector to license competent
persons to act as gaugers, subject to such rules and regula-
tions as may be approved by the Treasurer, and to require bond
with one sufficient surety in the sum of Two Hundred Pounds for
the faithful and honest conduct of such person; and the Collector is
hereby empowered to demand and receive in respect of such
licence issued by him the sum of One Pound sterling, and such
sum or sums so received shall be accounted for by the said Col-
lector in the general receipts of the Customs.

16. It shall be lawful for the Collector, with the sanction of
the Treasurer, by any order under his hand to revoke any such
licence, and that after a copy of such order shall have been delivered
to any such licensed person, or left at his usual place of abode or
business, such licence shall be void.

17. It
17. It shall be lawful for the Collector to licence masters or owners of lighters for the conveyance of dutiable goods, subject to such rules and regulations as may be approved by the Treasurer; and the said Collector is hereby empowered to require bond to be given by every person to whom such licence may be granted with two sufficient sureties in the sum of Five Hundred Pounds for the faithful and honest conduct of such person whilst conveying dutiable goods in any lighter. Provided that all lighters to be used in the conveyance of dutiable goods shall be also licensed, and be painted, marked, or numbered, as shall be provided for by such rules and regulations.

18. All laws relating to the Customs and the provisions of this Act shall be applicable to lighters when conveying dutiable goods, in the same manner as though the goods were on board the importing ship or any other registered vessel.

Division the Third.

The Third Division, relating to the appointment of boarding stations, signals, and the regulations to be observed in reporting ships inwards, the production of manifests, hours and places of landing, the prohibition of certain goods, and the size of packages in which certain dutiable goods may be imported.

19. It shall be lawful for the Collector, with the sanction of the Treasurer, to appoint boarding stations and signals to be used at, or off such stations, and all masters or pilots of ships shall on their arrival within the limits of such boarding stations, bring or heave to for the proper officer of Customs to come on board, and any master or pilot who shall fail to bring or heave to within the limits of such boarding station, or who shall neglect or fail to make any signal provided to be made under any regulations under this Act, or who shall disobey any signal provided for as aforesaid, shall forfeit and pay a sum not exceeding Thirty Pounds nor less than Five Pounds.

20. All ships and the masters thereof, arriving within the limits fixed by the tenth clause of this Act, shall be subject to the provisions of this or any other Act relating to Customs, trade, or navigation, and the masters of all ships arriving within such limits shall produce to the proper officer of Customs, on demand, the following papers, that is to say—

First—The clearance from the last port of departure:

Second—The manifest or manifests relating to the cargo on board, also shipping bills or cockets, and store lists:

Third—Certificate of registry:

Fourth—List or lists of passengers on board:

Fifth
Fifth—Articles of agreement between the master and crew:

And the master of any ship within the limits of the said Province shall truly answer all such questions as shall be put to him by the proper officer of Customs relating to the aforementioned papers, or on any subject relating to the proceedings of the ship since her departure from the first port of clearance; and it shall be lawful for the proper officer of Customs to remain on board any vessel within the limits of the said Province, until either her cargo shall have been discharged or until she shall quit the limits of the said Province: Provided that when an officer or officers of Customs shall be placed on board any ship by the authority of the Collector or other principal officer of Customs, the master of such ship shall provide for such officer or officers wholesome food, being equal in quality and quantity to that allowed to the mate of the ship on board of which any officer may be placed: Provided that no master shall be required to supply any officer so employed with either wine or spirits, or any fermented liquor. And it shall be lawful for any master providing such food to demand from the officer so supplied, a sum not exceeding two shillings per diem, or in the event of the officer not remaining on board a whole day, or that the time such officer shall be on board includes any broken part of a day, the master shall be entitled to charge at the rate of One Shilling per meal supplied during the portion of a day, or beyond the completion of the whole day the officer may be on board; and any master who shall refuse or neglect to supply any such officer with food, shall forfeit and pay for each offence a sum not less than Five Pounds nor exceeding Twenty Pounds. Any master who without reasonable explanation shall fail to produce the papers referred to in this clause, or who shall fail to truly answer any question put to him under the provisions of this clause, or who shall quit the limits of the said Province after any vessel or boat belonging to or in the service of the Customs has signalled to such master to heave to or bring to, shall forfeit and pay a sum not exceeding One Hundred Pounds nor less than Ten Pounds.

21. When any ship shall arrive within the limits fixed by the tenth clause of this Act, and shall not bring to or heave to on being approached and hailed, or otherwise signalled by any vessel or boat belonging to, or employed in the service of the Customs, such vessel or boat showing or hoisting the Custom House flag and pendant, the master or pilot in charge of such vessel shall forfeit and pay a sum not exceeding Thirty Pounds nor less than Five Pounds.

22. The proper officers of the Customs may board any ship arriving within the limits fixed by the tenth clause of this Act, and freely stay on board until all the goods laden therein shall be duly delivered from the same, or until clearance be obtained, and shall have free access to every part of the ship with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing
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Division III.

landing, and lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place or any box or chest be locked and the keys be withheld, such officers if they be of a degree superior to that of tidewaiter may open any such place, box, or chest, in the best manner in their power, and if they be tidewaiters or only of that degree they shall send for their 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 be found concealed on board any such ship they shall be forfeited, and if the officers shall place any lock, mark, or seal, upon any goods on board and such lock, mark, or seal, be wilfully opened, altered, or broken before due delivery of such goods, or if any of 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 the sum of One Hundred Pounds, and if the proper officer of the Customs shall place any lock, mark, or seal, upon any stores on board any ship or vessel arriving in the said Province, or upon any package whatever at any time, and such lock, mark, or seal, be opened, altered, or broken, or if any such stores be conveyed away either while the ship remains in the port at which she shall have so arrived or before she shall have arrived at any other port in the said Province to which she may then be about to proceed, the master of such ship shall forfeit the sum of Fifty Pounds.

23. If any ship coming within the limits fixed by the tenth clause of this Act shall not come as quickly up to the proper place of mooring or unlading as the nature of the port will admit without touching at any other place, and in proceeding to such proper place shall not bring to at the stations appointed by the Collector for the boarding of ships by the officers of the Customs, or if after arrival at such place, such ship shall remove from such place except directly to some other proper place of mooring or unlading, and with the knowledge of the proper officer of the Customs, or if the master of any ship on board of which any officer is stationed neglect or refuse to provide every such officer sufficient room under the deck for his bed or hammock, the master of such vessel shall forfeit the sum of Twenty Pounds: Provided that vessels calling for orders shall be allowed to remain in their first place of anchorage off or near any port until the ultimate destination of such ship shall be decided upon by the master.

24. The master of every ship, whether laden or in ballast, shall within forty-eight hours after arrival from parts beyond the seas at any port in the said Province, and before bulk be broken, make due report of such ship in the form contained in the second Schedule to this Act or to the same effect, and containing the several particulars indicated or required thereby, and if the cargo of such ship shall have been laden at several places, shall state the names of those places in the order of time in which the same were laden opposite to the particulars of the goods so laded.

25. If
25. If such master shall fail to make such report according to the particulars hereinbefore set forth, so far as the same are applicable to such ship, cargo, and voyage, or if the particulars or any of them contained in such report be false, such master shall forfeit a sum of not less than Twenty Pounds and not exceeding One Hundred Pounds. And when any vessel shall be wrecked or cast ashore upon any part of the coast within the limits of the said Province, 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 vessel shall be wrecked or cast ashore, or to the nearest Justice of the Peace: 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.

26. 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 Collector, or other proper officer, 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 or other proper officer deem necessary, be taken to a baggage warehouse.

27. No goods shall be imported unless the master shall have on board of the importing ship a manifest of such goods containing the name and tonnage of the ship and the names of the owner and master thereof, and also of the place to which the ship belongs, and of the place or places where such goods were taken on board as aforesaid, as well as a particular account and description of all packages on board, with the marks and numbers thereon, and of all goods stowed, loose, with the names of the shippers and consignees thereof respectively, so far as the same may be known to the master, and if any goods shall be imported without such manifest as aforesaid, the master shall forfeit the sum of One Hundred Pounds: Provided that no master shall be liable to any proceedings under this clause, if it be proved to the satisfaction of the Collector or other proper officer, that such ship is not required to have a manifest at the port of clearance.

28. 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 the said Province, 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 thereon, 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, or other proper officer, such questions
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 officers of the 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, with the advice of the Executive Council.

29. The master of every ship arriving from parts beyond the seas shall, at the time of making such report, deliver to the Collector, or other proper officer, the manifest, if any, of the cargo of such ship, laden on board, and shall answer all such questions relating to the ship, cargo, crew, and voyage as shall be put to him by such Collector, or other proper officer, and in case of failure or refusal to answer such questions, or to answer truly, or to produce any such manifest, or if any such manifest shall be false, or if any manifest be uttered or produced by any master, and the goods expressed therein respectively shall not have been bonâ fide shipped on board such ship, or if any manifest uttered or produced by any master shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such manifest were shipped, or if after the arrival of any ship within the limits of the said Province, or within four leagues of the coast of the said Province, bulk shall be broken, or any alteration made in the stowage of the cargo of such ship, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, unless accounted for to the satisfaction of the Collector, or other proper officer, in every such case such master shall forfeit a sum not exceeding One Hundred Pounds.

30. If the contents of any package intended for exportation in the same ship, or for transhipment, shall be reported by the master as being unknown to him, the officers of the Customs may open and examine such package on board, or bring the same to a warehouse for that purpose, and if there be found in that package any goods which are prohibited to be imported, such goods shall be forfeited, unless the Collector shall permit them to be exported.

31. If the cargo, or any portion of the cargo, of any ship arriving from parts beyond the seas, shall on arrival at any port in the said Province consist of spirits (not being perfumed or medicinal spirits) and tobacco, or any of them, and shall not be specified in such report, and described in the same by the marks and numbers thereon respectively, such spirits and tobacco, or such portion thereof respectively as shall not be so specified and described, shall, whether the same be duly entered or not by the owner or consignee, be forfeited, unless the Collector shall permit the same to be exported;
exported; and if the master, knowing that the contents of any package consist either wholly or in part of such spirits and tobacco, or of any of them, shall willfully fail to specify or describe the same in manner aforesaid, he shall forfeit the sum of One Hundred Pounds.

32. No goods, except live stock and other articles hereinafter provided, shall be unshipped from any ship arriving from parts beyond the seas, or landed or put on shore, except on days not being Sundays or holidays, and within the legal hours—that is to say, between eight in the morning and four in the afternoon from the first day of October to the thirty-first day of March, and between nine in the morning and four in the afternoon from the first day of April to the thirtieth day of September, excepting on Saturdays; and on every Saturday throughout the year from eight o'clock in the morning until twelve o'clock at noon, unless special authority be given by the Collector and then only upon depositing the overtime pay due to the officer or officers attending; 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 appointed for the landing of goods; and no goods after having been put into any boat or craft to be landed, shall be removed into any other boat or craft 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 the Customs shall be forfeited, and all persons concerned, whether directly or indirectly, in the landing of goods before due entry be passed and warrant granted, shall be subject to a penalty not exceeding Fifty Pounds nor less than Ten Pounds.

33. It shall be lawful for the importer of any live stock, fresh meat, fish, fruit, or vegetables, to land the same at any time, although on a Sunday or holiday, or not within legal hours, in accordance with, and subject to, any regulations to be made by the Collector.

34. If any goods enumerated or described in the following table of prohibitions shall be imported or brought into the said Province, then, and in every such case, such goods shall be forfeited and destroyed or otherwise disposed of as the Treasurer may direct—

A table of prohibitions inwards.—Goods absolutely prohibited to be imported—

Books wherein the copyright shall be first subsisting, first composed, or written, or printed in the United Kingdom, or in the said Province, 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 Collector a notice in writing that such copyright subsists, such notice also stating when such copyright will expire:

Coin, viz.—False money or counterfeit sterling: Blasphemous,
Blasphemous, indecent, or obscene prints, paintings, books, cards, 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, with the advice of the Executive, Council 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 burden 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:

Snuff or tobacco, unless in ships of fifty tons burden 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, with the advice of the Executive Council, for the importation and warehousing of tobacco:

Cigars, unless in ships of fifty tons burden at least, and in packages containing not less than sixty pounds net weight, or not less than ten thousand in number each, and not containing any other goods, and unless into such ports as are or may be approved as last aforesaid.

35. The importation of arms, ammunition, gunpowder, military and naval stores, and other goods may be prohibited by Proclamation, or order of the Governor, with the advice of the Executive Council; and if any goods so prohibited shall be imported they shall be forfeited.

36. There shall be publicly exposed at the several ports in the said Province printed lists of all books wherein the copyright shall be subsisting, and as to which the proprietor of such copyright, or his agent shall have given notice in writing that such copyright exists, stating in such notice when such copyright expires.

Division the Fourth.

Division Fourth, relating to the Collection of the Revenue, the valuation of ad valorem goods, the abatement of duty on damaged goods, the granting of repayments, the entry and landing of goods for public purposes.

37. 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
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.

38. 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 Act relating to the Customs, 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 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.

39. All duties of Customs, or other duties under the management, collection, or control of the Collector, drawbacks and allowances now imposed and allowed, or which may hereafter be imposed or allowed by law, shall be under the management of the Collector for the time being, and 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; and all duties and drawbacks imposed and allowed, according to any specific quantity or any specified value, shall be deemed to apply in the same proportion to any greater or less quantity or value, and shall be paid and received in currency and according to standard weights and measures.

40. In all cases where any new duties of Customs, or other duties under the management, collection, or control of the Collector are or may be imposed by any Act or Acts in lieu of any former duties payable at the time of the commencement of such Act or Acts, such 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 the said Province under any former Act, although computed under such former Act, and whether secured by bond or otherwise, shall be levied and appropriated in the same manner as if the same had been made payable by this Act or any other Act in force for the time being; and all drawbacks or allowances payable under any former Act shall be paid or allowed under this, or such other Acts as may be in force for the time being.

41. All goods whatsoever, which now are or may be deposited in any warehouse without payment of duty upon the first importa-
tion thereof, or which may be imported and on board any ship, 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 provision shall be made in any such Act or Acts to the contrary.

42. The importer of any goods liable to duties of Customs, and intended to be delivered for home use on the landing thereof from the importing ship, or his agent, shall, within three days in the case of sailing vessels, and twenty-four hours in the case of steamers and Colonial vessels, after the report of such ship, and before unshipment thereof, make perfect entry of such goods by delivering to the Collector a bill of entry thereof, in the form contained in the Third Schedule to this Act, or to the same effect; and such entry or entries shall be fairly and legibly written or printed, and containing the several particulars indicated in 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, in the form set forth at the foot of such entry.

43. The importer or his agent shall immediately upon the entry of any goods entered by him to be delivered for home use, pay down any duties which may be payable upon the goods mentioned in such bill of entry to the Collector or other person authorized to receive the same; and such bill of entry, when signed by the Collector or other such person, shall be transmitted to the landing waiter and be his warrant for the landing and delivery of such goods.

44. The importer of any goods, not subject to duties of Customs, or his agent shall, within three days in the case of steamers or Colonial vessels after the report of the importing ship, deliver to the Collector a bill of entry of such goods, in the manner and form set forth in the Seventh Schedule to this Act, and containing the same particulars as hereinbefore required on the entry of dutiable goods, so far as the same is applicable, and such bill of entry, when signed by the Collector, shall be transmitted to the proper officer, and be his warrant for the delivery of the goods mentioned therein.

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

46. Such
DIVISION IV.

Sight entry to be perfected after examination.

46. Such entry being delivered to the Collector or other proper officer, 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 officers, and the importer shall within three days after the landing thereof, and before the same shall be delivered, make full and perfect entry thereof, whether for payment of duty or for warehousing, or for delivery free of duty, as the case may be, and such entry when signed by the Collector or other proper officer, shall be taken as the perfect entry for such goods.

47. 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 not be delivered until perfect entry thereof shall have been made and the duties thereon paid, unless the importer or his agent shall have deposited with the proper officer of the Customs a sum of money sufficient in amount to cover the duties payable thereon, and if the sum deposited on a bill of sight shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry or entries is or are made and the duties paid or deposited for the whole of the goods contained in such package.

48. 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 bonded warehouse by the officers of the 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 the 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 for any goods provisionally landed by bill of sight or deposited in the bonded 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.

Duplicates of entry.

49. Upon the entry of any goods the importer or his agent, as the case may be, shall deliver two or more duplicates of the bill of entry thereof, as the case may require, in which duplicates all sums and numbers may be expressed in figures, and the number of duplicates shall be such as the Collector may require.

Penalties.

50. Every importer, agent, or other person entering any goods, who shall wilfully fail to comply with the foregoing regulations, so far
far as they are respectively applicable to the goods so entered by him, shall forfeit and pay a sum not exceeding Twenty Pounds.

51. No entry or warrant for the landing of any goods shall be deemed valid 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 either to be used in the said Province or to be warehoused for exportation only: Provided that this clause shall not affect the provisions of the clauses relating to sight entries.

52. 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 Collector 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.

53. 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 master, owner, or 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 be legally imported by way of merchandise.

54. If at any port, where persons acting as agents for transacting any business relating to the clearance of any ship, or goods, or baggage shall be required to be licensed, any person not so licensed, or not being the duly appointed clerk to any person so licensed, shall act as such agent or clerk, or if any person, whether so licensed or appointed or not, shall make or cause to be made entry of any goods without being duly authorized for that purpose by the proprietor or consignee of such goods, every such person shall for every such offence forfeit a sum not exceeding One Hundred Pounds, nor less than Ten Pounds; but no such penalty shall extend to any merchant, importer, or consignee of any goods or ships acting himself in respect thereof, or any clerk or servant exclusively employed by him or by any such persons in co-partnership.

55. Whenever any person shall make application to any officer Authority may be demanded,
Division IV.

Samples.

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.

56. The officer of Customs may, on the entry of any goods or at any time afterwards, take samples of such goods for examination, or for ascertaining the duties payable on such goods, or for such other purpose as the Collector may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Collector may direct.

57. 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 after weighing, and the opening and closing of the same, and the carriage thereof to the warehouse, shall be performed by or at the expense and risk of the importer; and the importer or person entering any timber or wood to be charged with duty by measurement, shall, at his 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 the account thereof; and in all cases where the same is measured in bulk the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the officer on account of any interstices, but battens, boards, deals, and planks exceeding twenty-one feet in length may be measured by the piece, and the account thereof taken separately.

58. If any goods which shall be hereafter brought within the limits of the said Province or imported shall be removed from any ship, wharf, or other place previous to examination thereof by the proper officers of Customs, except by an order of or with an authority in writing from such officer, or officers, and for such purpose as shall be therein expressed and in due conformity therewith, every person who shall assist, or be in anywise concerned in such removal, or who shall knowingly harbor, keep, or conceal, or knowingly permit or suffer to be harbored, kept, or concealed any such goods, or to whose hands or possession any such goods shall knowingly come, shall forfeit either the treble value thereof or the penalty of One Hundred Pounds, at the election of the Collector or other principal officer of Customs, and the goods so removed shall be forfeited.

59. The importer of any goods shall, in the case of coasting vessels having on board goods liable to duty, and in the case of steamers and intercolonial vessels, within twenty-four hours, and in the case of all other vessels within three days after the arrival of the importing ship shall have been reported at the Custom House, exclusive of Sundays and holidays, make perfect entry of such goods, and in default of such entry it shall be lawful for the master
master or agent of the vessel to enter such goods and convey them to a bonded warehouse, and if the duties due upon such goods be not paid within three calendar months in respect to goods of a perishable nature, and six calendar months in respect to other goods, after such twenty-four hours and three days respectively shall have expired, or within such longer period as the Collector shall in any case permit, together with all charges of removal and warehouse rent, the same shall be sold and the proceeds thereof shall be applied first to the payment of duties, next of freight and charges, and the overplus (if any) shall be paid to the proprietor of the goods or other person duly authorized to receive the same:

Provided, that in the case of goods subject to the performance of quarantine, the date on which the same shall be released from quarantine shall, for the purposes of this clause, be taken to be the date of the arrival of the ship.

60. If the goods in any entry be charged to pay duty according to the number, measure, or weight, such numbers, measure, and weight shall be stated in the entry; and if the goods in such entry be charged to pay duty according to the value thereof, such value shall be ascertained by the production of the invoice of the goods referred to in such entry, and by the declaration of the importer of such articles, or his known agent, in manner and form following: that is to say—

"I, A. B., do hereby declare that the invoice now produced, is a genuine invoice, and that the value or values of the articles therein contained was, at the time of shipment, the current value of the same articles at the same place from which the same were imported. Witness my hand, this day of one thousand eight hundred and A. B.
The above declaration, signed the day of in the presence of C. D, Collector, or other principal officer."

Which declaration shall be written or printed on the bill of entry of such articles, and shall be subscribed with the hand of the importer thereof, or his known agent, in the presence of the Collector, or other principal officer of Customs, at the port of importation; and such invoice price, with the addition of Ten Pounds per centum thereon, shall be deemed to be the value of the articles upon which the duties due thereon shall be charged and paid: Provided also, that if it shall appear to the Collector, or other proper officer, that such articles have been found invoiced below the real and true value thereof, at the place from whence the same were imported, the articles may in such case be examined by two competent persons, to be nominated and appointed by the Governor, and such persons shall declare on oath, if required, before the Collector, or other proper officer, what is the true and real value of such articles at the port of importation in the said Province, and the value so declared shall be deemed to be the true and real value of such articles, and upon which the duties due thereon shall be charged and paid; or if the invoice price be not known, then two competent valuers
If importer refuses to pay such duties, goods to be sold.

61. If the importer of such goods shall refuse to pay the duties imposed thereon after such examination, and also the costs of such examination, in the event of the valuation being greater than declared on the bill of entry, it shall and may be lawful for the Collector, or other proper officer of the Customs, and he is hereby required to take and secure the same, with the packages thereof, and to cause the same to be publicly sold, within the space of twenty days at the most after such refusal made, and at such time and place as such officer shall, by four or more days' public notice, appoint for that purpose, which articles shall be sold to the best bidder, and the money arising from the sale thereof shall be applied in the first place in payment to the importer of the amount in respect of which he was willing to pay duty upon such goods, and in the next place, in payment of the said duties, together with the charges that shall have been occasioned by the said sale and examination, and the overplus, if any, shall be paid, one moiety to the officer of Customs who may have detained the same goods, and the other to the Collector, and carried to account as duties of Customs.

Detention of goods for under value.

62. If, notwithstanding what is hereinbefore provided, upon the examination of any goods entered for duty which are chargeable with duty upon the value thereof, it shall appear to the officer of Customs that such goods are not valued according to the true value thereof, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as described in the entry, and after such goods shall have been examined by two competent persons, to be nominated and appointed by the Governor, and declared by them on oath, if required, to be invoiced below the real and true value thereof, it shall be lawful for such officers to detain the same; in which case they shall forthwith give notice, in writing, to the person entering the same, of the detention of such goods, either by delivering such notice personally or by transmitting the same by post to such person, addressed to him, at his place of abode, as stated in his entry; and the Collector shall, within seven days after the detention of such goods, determine either to deliver such goods on the entry of such person, or to retain the same for the use of the Crown, in which latter case, they shall cause the value at which the goods were so entered, together with an addition of fifteen per cent., and the duties already paid on such entry, to be paid to the person entering the same in full satisfaction for such goods, or may permit such person, on his application for that purpose, to amend such entry, at such value, and on such terms as they may direct; and, if the Collector shall retain such goods, he shall and may dispose of them for the benefit of the Crown, and if the proceeds arising therefrom in case of sale shall exceed
exceed the sums so paid, and all charges incurred by the Crown, one moiety of such surplus shall be paid to the Officer of Customs who may have detained the same goods, and the other to the Collector, and carried to account as duties of Customs.

63. If any goods which are liable to the payment of duty shall receive damage during the voyage, from natural decay, or any other reasonable cause, an abatement of such duties shall be allowed in proportion to the damage so received, provided claim to such abatement of duties be made at the time of the first examination of such goods and before removal from the quay.

64. The officers of Customs shall thereupon examine such goods with reference to such damage, and may state the proportion of damage which, in their opinion, such goods have so received, and may make a proportionate abatement of duties; but if the officers of Customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector or other principal officer shall choose two indifferent merchants, experienced in the nature and value of such goods, who shall examine the same, and shall make and subscribe a declaration, stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement of the duties according to the proportion of damage so declared by such merchants, and the Collector may make rules and regulations for the granting of abatement of duty, subject to the sanction of the Treasurer.

65. It shall be lawful for the Collector to make repayment of duties on goods which have been entered to be landed, but which shall not have been landed, and on which duty has been paid, when cause shall be shown to the satisfaction of the Collector: Provided that the Collector shall be empowered to retain the duty so paid if sufficient proof be not shown as to the cause why such goods have not been landed.

66. It shall be lawful for the Governor with the advice of the Executive Council to make rules and regulations for the landing of dutiable goods for public or charitable purposes without payment of duty, and the officers of Customs are hereby authorized to deliver such goods on the warrant of the Treasurer, subject to the rules and regulations to be provided.

DIVISION THE FIFTH.

The Fifth Division, relating to the appointment of bonded and baggage warehouses, and the regulations to be observed in the management of bonded and baggage warehouses.

67. It shall be lawful for the Collector, by notice in writing under his hand, to appoint bonded warehouses and baggage warehouses respectively as he may consider of a proper size and description,
scription, subject to such regulations as to the position of such warehouses and with respect to the opening and closing thereof as the Collector, with the consent of the Governor with the advice of the Executive Council, may appoint, for the free warehousing and securing of goods therein for the purposes of this Act, and also, subject to such approval by like notice, to revoke such appointment: provided that every such notice shall be published in the Government Gazette.

68. The proprietor or occupier of any warehouse approved for the warehousing of goods without payment of duty shall, before any goods are received for warehousing therein, give to the Collector a bond with two sufficient sureties for the due payment of duties due upon all such goods as may be deposited therein, in such sum as the said Collector may require, and subject to such regulations as may be approved by the Governor, and, in such case, bond shall not be required from the importer, nor shall bond be required from the importer in respect of goods warehoused in warehouses the property of the Crown under the management of officers of Customs.

69. It shall be lawful for the importer of any goods liable to duty to warehouse the same in the warehouses so appointed without payment of any duty on the first entry thereof, subject, nevertheless, to the rules, regulations, restrictions, and conditions herein contained, or such as may be made hereafter under the provisions of this Act: Provided that no such goods shall be landed on any day later than one o'clock post meridian on ordinary days, and eleven o'clock ante meridian on Saturdays, or in greater quantity than can be duly examined and forwarded to the warehouse to be secured therein within the appointed hours of business.

70. All goods so warehoused shall be stowed in such parts or divisions of the warehouse as the Collector or other proper officer of the Customs may direct, and so as to admit of easy access to every package, and if the occupier of the warehouse shall omit so to stow the same, he shall, for every such omission, forfeit the sum of Five Pounds; and every such warehouse shall be locked and secured in such manner, and opened and visited at such times, and in the presence of such officers, and under such regulations, as the Collector or other proper officer shall direct, and if any goods shall be taken out of any warehouse without due entry of the same with the proper officer of Customs, the occupier of the warehouse shall be liable to the payment of the duties due thereon, the amount of which duties may be recovered by action of debt in any Court of the said Province at the suit of the Collector or other proper officer of Customs.

71. The occupier of any warehouse in which goods are, under the provision of this Act, permitted to be deposited shall, upon request being made by the Collector or other proper officer of Customs,
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Customs, immediately produce to such Collector or officer any goods deposited therein or received into his custody, for the delivery of which the said occupier has not received an order duly signed by the proper warehouse officer, and upon every failure thereof such occupier shall forfeit any sum not exceeding One Hundred Pounds nor less than Five Pounds over and above the duties to which every package of goods not so produced may be liable.

**Division the Sixth.**

The Sixth Division, relating to the bonding and clearance of goods for home consumption and exportation, the deficiency or loss on bonded goods, the destruction of goods not worth the duty, the supply of stores to ships, the sale of goods in bonded warehouses, the practice to be observed in the regauging or reweighing of goods.

72. If any goods which have been entered to be warehoused shall not be duly carried and deposited in the warehouse, or shall afterwards be taken out of the warehouse without due entry and clearance, or having been entered and cleared for exportation from the warehouse shall not be duly carried and shipped, or shall afterwards be relanded, except with the permission of the proper officer of Customs, such goods shall be forfeited; and any person or persons who shall assist or in any way be concerned in the removal of any such goods contrary to the true intent and meaning of this Act shall forfeit One Hundred Pounds.

73. All appointments of warehouses for warehousing of goods made under the authority of any law of the Customs in force at the time of the commencement hereof, and all bonds given in respect of any goods warehoused, or entered to be warehoused under any law of the Customs in force at the time of the commencement hereof, shall continue in force, for the purposes of this Act, and such last-mentioned warehouses shall be subject to the regulations made under the powers hereinbefore contained.

74. In case of any embezzlement, waste, spoil, or destruction of any goods, warehoused under the authority of this Act, by or through any misconduct of any officer of Customs, such officer shall be deemed guilty of a misdemeanor, and shall, upon conviction, suffer such punishment as may be inflicted by law in cases of 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 nor 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.

75. If
75. If any goods warehoused shall be irregularly or fraudulently concealed in or removed from the warehouse the same shall be forfeited, and if the importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance clandestinely or fraudulently open the warehouse to gain access to the goods, such importer or proprietor shall forfeit and pay for every such offence not less than One Hundred Pounds nor exceeding Five Hundred Pounds.

76. Upon the entry and landing of any goods to be warehoused, the proper officer of Customs shall take a particular account of the same, and shall enter the same in a book to be kept for that purpose; and no goods which have been so warehoused shall be taken or delivered from the warehouse, except upon due entry and under the care of the proper officer for exportation or removal coastwise, or upon due entry and payment of the duty for home use.

77. It shall be lawful for the Collector, under such regulations as shall be approved by the Treasurer, to permit the proprietor or other person having the control over any goods so warehoused, to sort, separate, pack, and repack any such goods, and to make such lawful alterations therein or arrangements and assortments thereof as may be necessary for the preservation of such goods or in order to the sale, shipment, or legal disposal of the same, and also to permit any parts of such goods so separated to be destroyed, without payment of any duty thereon, and to draw off any spirits into casks, containing not less than twenty-five gallons, and to separate and repack not less than one hundred pounds of tobacco, to be disposed of for home consumption; and to draw off any spirits into casks, containing not less than five gallons, and to repack any quantity not less than twenty pounds of tobacco, for the purpose only of being disposed of as ship stores, and also, in the warehouse, to fill up any casks of wine or spirits from any other casks of the same respectively secured in the same warehouse, and, in the warehouse, to draw off and mix with any wine any brandy secured in the same warehouse, upon which brandy the duties shall have been duly paid; and also, in the warehouse, to take such moderate samples of goods, as may be allowed by the Collector or other proper officer of Customs, without entry and without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity: Provided always, that it shall be lawful for any person to abandon any whole packages to the officers of the Customs for the duties without being liable to any duty upon the same.

78. And it shall be lawful for the Collector, under such regulations as shall be approved by the Treasurer, to allow any quantity not less than five gallons of spirit to be delivered duty free from any bonded warehouse for the purpose of fortifying wine the produce of the said Province, in the proportion of one gallon of spirit to ten gallons of wine: Provided that no spirit shall be delivered for such
such purpose unless the wine to be fortified be or shall be, when so fortified, under the strength indicated by proof strength of thirty-five degrees; and where spirit shall be delivered for the purpose of fortifying such wine, the quantity shall not exceed in each case more than sufficient to bring the wine to thirty-five degrees of proof strength.

79. At such time and place and under such regulations, conditions, and restrictions as the Collector shall, from time to time, require and direct, it shall be lawful for the importer or proprietor of any tobacco to soak the same on the landing thereof from the importing ship, or on the delivery thereof from the warehouse, in turpentine, oil of tar, or other fluid, in the presence of some officer of Customs; so that the same shall and may, to the satisfaction of the proper officer, be effectually rendered unfit and useless for human consumption, and for every other purpose, except that of sheep-dressing; and such tobacco shall be admitted as "Tobacco for Sheepwash."

80. All goods entered on Collector's order, or to be removed from any baggage warehouse, shall be entered or removed under such regulations, as may be approved by the Treasurer.

81. All goods deposited in any baggage warehouse, and not duly cleared therefrom within three calendar 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.

82. Any goods warehoused at any port in the said Province may be removed by sea or by inland carriage to any other port in which the like kind of goods may be warehoused on importation to be re-warehoused at such other port, and again as often as may be required at any other such port to be there rewarehoused, or with the permission of the proper officers from any warehouse in any port to any other warehouse in the same port under such regulations, and with such security as the Collector may direct, on the delivery to the proper officer, by the person requiring such removal, of a request note stating the particulars of the goods required to be removed, the name of the port or of the warehouse, if in the same port to which the same are intended to be removed, and with such other information, and in such manner and form as the Collector or the proper officer may direct or require.

83. On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper officers of the port of removal to the proper officers of the port or place of destination, and the person requiring the removal thereof shall enter into 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 rewarehousing thereof at the port or place of destination.
nation 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, shall, at the time of the entering of such goods, be produced to the Collector of the port of removal; and such bond shall not be discharged unless such goods shall have been produced to the proper officer, and duly rewarehoused at the port of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the Collector, nor 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 Collector may approve for the removal, from time to time, of any goods from one warehouse to another, and for the due arrival and rewarehousing of the same at the place of destination within such time or times as the Collector may direct.

84. 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.

85. If upon arrival of goods so removed as aforesaid at the port 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 rewarehoused, the officers of Customs at such port may, after all the formalities of entering and examining such goods for rewarehousing have been duly performed, permit the same to be entered and shipped for exportation, or to be entered and delivered 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.

86. If the warehouse charge or rent on any goods deposited in any such warehouse as aforesaid, shall be in arrear for the space of twelve consecutive calendar months, such goods, on the written application of the proprietor or occupier of such warehouse, to the Collector, shall, after one calendar month's notice in the Government Gazette be sold by order of the Collector either for home use or for exportation, and the proceeds thereof shall be disposed of as nearly as may be in the same manner as the proceeds of warehoused goods not cleared or exported at the time beforementioned.

87. All
87. All warehoused goods shall be cleared either for home use or exportation, or removal coastwise, at the expiration of two years from the day on which the same were so warehoused, or within such further period, and in such cases as the Collector 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, subject to such allowances as are hereinafter permitted in respect thereof, be paid down by the proprietor or occupier of the warehouse, and the quantity so found shall be rewarehoused in the name of the then owner or proprietor thereof, in the same manner as on first importation.

88. If any warehoused goods shall not be duly cleared, exported, or rewarehoused, and the duties ascertained to be due on the deficiencies as aforesaid, shall not be paid down at the expiration of two 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, after one calendar month's notice from the Collector, or other proper officer, to the warehouse-keeper, with all convenient speed be sold, either for home use or exportation, with or without the consent of the proprietor or occupier of the warehouse, 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, or the proprietor or occupier of the warehouse in which the same were so warehoused, as the Collector shall see fit, and the duties due upon any deficiency thereof, not allowed, shall be forthwith paid by the proprietor or occupier of the warehouse: Provided, that such goods not cleared after sale thereof, the same shall be deemed and taken to be forfeited, and disposed under such regulations as may be approved by the Treasurer.

89. On the rewarehousing of goods under the provisions hereinafter 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 landing waiter or other 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
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.

90. No goods shall be delivered or cleared from the warehouse either for home consumption, removal coastwise, or for exportation, 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.

91. If after any goods shall have been duly entered and landed to be warehoused, and before the same shall be actually deposited in the 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 the warehouse, and shall and may be delivered and taken for home use, exportation, or removal coastwise, as the case may be.

92. If any goods entered or warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by any unavoidable accident either on ship board or in the landing or shipping of the same, or in the receiving into or delivering from the warehouse, it shall be lawful for the Governor to remit or return the duties payable or paid on the quantity of such goods so lost or destroyed.

93. The Collector or other principal officer, or the proprietor or importer of any spirits and tobacco, or other goods which are liable in time to fluctuation of quantity by the effect of the atmosphere, or other natural causes, may require the same to be regauged, remeasured, or reweighed at the time when the same shall be respectively delivered from the said warehouse, and the duties respectively payable thereon by such proprietor 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 nevertheless, that the duty legally chargeable upon any deficiency in the original quantity, exceeding half-a-gallon per calendar month for every one hundred gallons of wine, or spirits under fifteen per cent. of proof spirit, and one gallon per calendar month for every one hundred gallons of spirit exceeding fifteen per cent. over proof, half a pound per calendar month for every one hundred pounds of tobacco or cigars, shall if demanded by the Collector be paid by the proprietor or lessee of the warehouse in which such goods have been bonded, before the warrant be signed by the Collector, or proper officer, for the delivery of such goods from the warehouse.
As to the entry of warehoused goods for home consumption and exportation and the delivery thereof:

94. No warehoused goods shall be taken or delivered from the warehouse except upon due entry and under the care of the proper officers for exportation, or upon due entry and payment of the full duties payable thereon for home use, except goods delivered into the charge of the Landing Waiters to be shipped as stores in such quantities and under such regulations as may be made by the Collector.

95. Upon the entry of any 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 are 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 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 the following goods, that is to say—tobacco, wine, and spirits, the duties whereon when cleared from the warehouse for home use shall be charged upon the quantity of such goods to be ascertained (if required by the person so entering the same) by weight, measure, or strength, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure, or strength, ascertained on landing and first examination of any of such last-mentioned goods, and that ascertained at the time of actual delivery has been caused by illegal or improper means, or through the carelessness of the owner or occupier of the warehouse, or his servants, in which case the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.

96. No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the officers of Customs have reasonable ground to suppose that such deficiency or any part thereof, has arisen from illegal abstraction, or such carelessness as aforesaid.

97. The master or owner of any ship, being of the burthen of at least fifty tons, bound on a voyage to foreign parts, or which shall be engaged in whaling or sealing, shall be permitted to ship, free of duty, from the warehouse such quantities of spirits and tobacco for the use of the crew, and all warehoused goods required for ship’s stores, in such quantities as the Collector, by any regulation in that behalf, shall appoint: Provided, that such stores shall be duly borne upon the ship’s victualling bill, and shall be shipped in such manner and subject to such directions and regulations.
<table>
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<th>Division VI.</th>
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<td>lations as the Collector or other proper officer of Customs shall appoint: Provided also, that the master or owner of such ship shall previously enter into bond, with one or more sufficient sureties, in double the amount of duties payable thereon, conditioned that such goods shall be used as stores for the vessel, or be otherwise accounted for to the satisfaction of the Collector or other proper officer of Customs, and that the packages containing the same shall not be opened nor any of the goods therein 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 the said Province, the victualling bill be delivered to the Collector or other proper officer 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 relanded in the said Province without due entry at the Custom House: Provided further, that it shall be lawful for the Collector or other proper officer of Customs to permit spirits to be drawn off from packages shipped as stores for the use of the crews of any such ship while in harbor or engaged in whaling or sealing.</td>
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<th>Division VII.</th>
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<tr>
<td>The Seventh Division, relating to the regulations to be observed outwards, the time and shipment of goods for exportation, and the clearance of ships after Custom House hours.</td>
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<tr>
<th>Warehoused goods not to be exported in ships under fifty tons.</th>
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<tr>
<td>98. No person shall export any warehoused goods, nor enter any such goods for exportation from the said Province to parts beyond the seas in any ship of less burden than fifty tons.</td>
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<th>General provision outwards.</th>
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<td>99. No goods shall be shipped or water-borne to be shipped on board any ship in any port or place in the said Province to be carried to parts beyond the limits thereof, before due entry outwards of such ship, and before such ship depart, due entry of such goods shall be made; and no goods shall be so shipped except at such times and places and in such manner and by such persons as are herein directed, and any person shipping goods, or any person concerned in the shipping of goods, contrary hereto, shall forfeit and pay any sum not exceeding Thirty nor less than Ten Pounds, and the goods so shipped shall be forfeited.</td>
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<th>Entry outwards of ship and cargo.</th>
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<td>100. The master of any ship bound from the said Province shall, before any goods be laden therein, deliver to the Collector or other proper officer of Customs an entry outwards, signed by such master, in the form contained in the Fifth Schedule of this Act; and if any goods be laden on board any ship before such entry be made, the master or agent of such ship shall forfeit and pay the sum of Fifty Pounds, and before such ship depart the master shall deliver to the Collector or other proper officer a content in writing, signed by him, in the form contained in the Eighth Schedule of this Act, and containing the several particulars therein required; and shall</td>
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shall make and subscribe a declaration to the truth of such content, so far as any of such particulars can be known to him, and the master of every ship bound from the said Province, whether in ballast or laden, shall, before departure, come before the Collector or other proper officer, and answer upon affirmation all such questions concerning the ship, and cargo (if any), and the crew, passengers, and voyage, as shall be demanded of him to the satisfaction of such officer, and thereupon the Collector or other proper officer (if such ship be laden) shall make out and give to the master a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be, and if any ship shall depart without such clearance, or if the master shall deliver a false content, or shall not truly answer any question demanded of him, he shall forfeit and pay any sum not exceeding One Hundred nor less than Twenty Pounds; and it shall be lawful for the Collector to detain any ship and the master thereof who shall leave or attempt to leave the limits of any port, without first obtaining a clearance under the provisions of this or any other law relating to Customs and navigation, and bring the master before a Court as hereafter provided.

101. No clearance shall be granted unless all the inward cargo shall have been duly accounted for to the satisfaction of the Collector or other principal officer of Customs, and all other requisites of law complied with; and no clearance shall be demanded unless all official documents connected with the ship shall have been deposited with the proper officer before two o'clock post meridian on the day on which such clearance is required: Provided that nothing shall prevent the Collector or other principal officer of Customs from granting a clearance on any day, although such papers have been delivered later than two o'clock on that day: Provided always, that where it shall be necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the Collector or other proper officer of Customs to issue a stiffening order for that purpose previous to the entry outwards of the ship.

102. No goods shall be shipped, or water-borne to be shipped for exportation, from any port or place in the said Province on any Sunday or holiday, or on any Saturday after the hour of twelve o'clock at noon, without the permission of the Collector, nor from any place except some legal quay, wharf, or other place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship and due entry of such goods, other than free goods, nor before such goods shall have been duly cleared for shipment; and it shall be lawful for the proper officer to open all packages and fully to examine all goods shipped or brought for shipment at any place in the said Province.
103. No goods shall be stated in such certificate of clearance of any ship to be the produce of the said Province unless such goods shall have been expressly 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 Province and its dependencies, and upon which any advantage shall be claimed at the port of importation, sufficient proof shall be made to the satisfaction of the Collector or other principal officer of Customs, that such goods are the produce of the said Province and its dependencies, whereupon the Collector or other principal officer is hereby empowered to grant a certificate to that effect: Provided that it shall be lawful for the Collector or other principal officer to grant certificates of produce from neighboring Colonies, upon proof made to his satisfaction that such goods are the produce of those Colonies.

104. 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 his agent shall deliver to the Collector or other proper officer a shipping bill of such goods in the form contained in the Sixth Schedule of this Act, and containing the particulars indicated therein, or required thereby; and such person shall also deliver at the same time duplicates or triplicates of such bills, 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 or other principal officer of Customs shall require, and such bill being duly signed by such Collector or other proper officer shall be the warrant for the shipment of such goods.

105. There shall be allowed upon the exportation of goods, wares, or merchandise, other than spirits, wines, tobacco, and beer, imported into any port in the said Province, the value of which goods shall amount to Fifty Pounds, a drawback of the duty paid thereon: Provided always, that due proof be made to the Collector or other principal officer that the full duties on importation had been paid: Provided also, that bond be given, with one or more sufficient sureties to be approved of by the Collector or other proper officer in double the amount of the drawback claimed, that such goods shall not be landed in any part of the said Province: And provided that the goods shall be shipped within two years from the day of importation thereof; and that such drawback is duly claimed within one year from the day of such shipment: Provided also, that no drawback shall be allowed upon any goods which by reason of damages or decay shall become of less value for home use than the amount of such drawback, and all goods so damaged, which shall be cleared for any drawback, shall be forfeited, and the person who caused such goods to be so cleared shall forfeit the sum of Two Hundred Pounds, or treble the amount of the drawback in such case, at the election of the Collector: Provided also, that the package, or packages, containing such goods shall not have been opened, or any of the contents taken therefrom, except for examination or sample.

106. Upon
106. 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 transhipment, or munitions of war, the exporter or his agent shall give security by bond in double the duties of importation on the quantity of such goods, with one or more sufficient surety or sureties, to be approved by the Collector or other principal officer of Customs, 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 or other proper officer.

107. If any goods cleared for drawback or from the warehouse shall be carried or water-borne to be shipped for exportation by any person not at the time duly licensed and authorized to act as a licensed lighterman or carrier in any port at which lightermen are required to be so licensed, or by any person not being in the employ of such lighterman or carrier at the time duly authorized to act as such, every such person shall for every such offence forfeit the sum of Twenty Pounds.

108. 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.

109. 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 Collector may abate or remit the duties due thereon.

110. For the purpose of computing and paying any drawback claimed and payable upon any goods duly entered, shipped, and exported, a debenture shall in due time after such entry be prepared by the importer or his agent, the proper officer or officers certifying 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 dispatch.

111. The person entitled to any drawback on any goods duly exported, or his agent duly authorized by him for that purpose, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been relanded, and are not intended to be relanded in any part of the said Province, and if exported to any Australasian Colony shall verify the certificate next hereinafter mentioned, 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 shall then be delivered to such person or his agent, and the receipt of such person on the debenture, countersigned
DIVISION VII.

Drawback to be paid within two years.

112. No debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods, nor in case of exportation for any Australasian Colony until a certificate under the hand of the proper officer of Customs of the port at which the goods were landed that the goods had been so landed shall have been received and verified as aforesaid, or until proof be given of the loss of the vessel conveying such goods.

Penalties for illegal disposal of goods exported for drawback.

113. 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 duly relanded 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, relanding, landing, or carrying such goods from the ship in which the same were shipped for exportation; and the master of such ship, and any person by whom or by whose orders or means such goods shall have been so unshipped, relanded, landed, or who shall carry, aid, or 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 Collector.

Forfeiture of goods on non-shipment or illegal shipment.

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

Boarding ship after clearance.

115. Any officers of Customs may go on board any ship, after clearance outwards, within the limits of any port in the said Province or within four leagues of the coast thereof, and may demand the ship's clearance, and if there be any goods on board in respect of which certificates are required not contained in such certificates, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited, and if any goods contained in such certificates be not on board, the master shall forfeit the sum of Twenty Pounds for every package or parcel of goods contained in such certificates and not on board.

116. If
116. If any officer of Customs shall place any lock, mark, or seal upon any goods, and such lock, mark, or seal be wilfully opened, altered, or broken, or if any stores be conveyed away, either while the ship or vessel remains at her first port of departure, or at any other port or place in the said Province, 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.

117. If any ship departing from any port in the said Province shall not bring to at such stations as shall be appointed by the Collector for the landing of officers from such ships, or for further examination previous to such departure, the master or pilot of such ship shall forfeit a sum not exceeding Thirty Pounds nor less than Five Pounds; and it shall be lawful for the Collector of the nearest port to where such ship may be, to detain such ship until the case has been heard before a Court, as hereinafter provided.

118. The time at which any goods shall be shipped for exportation, 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.

119. The following goods may by Proclamation, or order of the Governor, with the advice of the Executive Council, be prohibited 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 naval or military stores, and if any goods so prohibited shall be exported from the said Province, or carried coastwise, or be water-borne to be so exported or carried, they shall be forfeited.

**DIVISION THE EIGHTH.**

The Eighth Division, relating to the regulations to be observed coastwise.

120. All trade by sea from or to any one port of the said Province to and from any other port thereof, or from any one part thereof to any other part thereof, shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships within the meaning of this and every other Act relating to the Customs.

121. No goods shall be carried coastwise, or in any coasting ship, except such as shall be laden to be so carried at some port or place in the said Province; and that, if any goods shall be taken into, or put out of any coasting ship at sea, or if any coasting ship shall touch at any place over the seas, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship, which shall have touched at any place over the seas, shall
shall not declare the same in writing under his hand to the Collector or other proper officer of Customs at the port in the said Province where such ship shall afterwards first arrive, the master of such ship shall forfeit a sum not exceeding Two Hundred Pounds, nor less than Ten Pounds.

122. No goods shall be laden on board any ship in any port or place in the said Province, where any officer of Customs shall or may be hereafter stationed, to be carried coastwise; nor having been brought coastwise, shall be unladen until due notice in writing, signed by the master or agent of such ship, shall be given to the Collector or other principal officer of Customs, of the intention to lade goods on board the same to be so carried, or of the arrival of such ship with goods so bought, as the case may be, nor until proper documents shall have been granted, as hereafter directed, for the lading or unlading of such goods, and such goods shall not be so laden or unladen, except at such times and places, and in such manner, and by such persons, and under the care of such officers, as shall be appointed by the Collector, or other proper officer of Customs, and all goods laden, water-borne, or unladen, contrary to this Act, shall be forfeited, and the master of any ship so lading or unlading any goods contrary to the true intent and meaning of this Act, shall forfeit and pay a sum not exceeding One Hundred Pounds, nor less than Ten Pounds.

123. Such notice shall contain the name and tonnage of the ship, the name of the port to which she belongs and is bound, or from which she has arrived, the name of the master, and the name or description of the wharf or place at which the lading is to be taken in or discharged, as the case may be, and such notice shall be signed by the master, owner, or agent of such ship, and shall be entered in a book to be kept by the Collector or other proper officer of Customs for the information of all parties interested, and every such notice for the unlading of any ship shall be delivered within twenty-four hours after the arrival of such ship, under a penalty not exceeding Twenty Pounds, nor less than Five Pounds, to be paid by the master of such ship.

124. When due notice shall have been given to the Collector or other principal officer of Customs at the port of lading, of the intention to lade goods on board any coasting ship, such Collector or other principal officer shall grant a general sufferance for the lading of goods (without specifying the same) on board such ship, at the wharf or place which shall be expressed in such sufferance, and such sufferance shall be a sufficient authority for the lading of any sort of goods, except goods from the bonding warehouses, or upon which the full duties due thereon have not been paid.

125. If any goods shall be unshipped from any ship arriving coastwise, or be shipped, or water-borne to be shipped to be carried coastwise, on Sundays, or holidays, or on any Saturday after the hour
hour of twelve o'clock at noon without the permission of the Collector, or unless in the presence or with the authority of the proper officer of Customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited, and the master of the ship shall forfeit the sum of Fifty Pounds: Provided that it shall be lawful for any master of any coasting ship to unship any cattle, fresh meat, fish, fruit, or vegetables, or the personal baggage of passengers at any time, although on a Sunday or holiday, in accordance with and subject to any regulations to be for that purpose from time to time made by the Collector.

126. The master of every coasting ship shall keep or cause to be kept a cargo-book of the same, stating the name of the ship, of the master, and of the port to which she belongs, and to which she is bound on each voyage, and in which book shall be entered, at the port of lading, an account of all goods taken on board such ship, stating the description of the packages, and the description of the goods therein, and the quantities and descriptions of any goods stowed loose, and in which book shall be noted the respective days upon which any of such goods shall be delivered out of such ship at the port of discharge, and also the respective times of departure from the port of lading, and of arrival at any port of unlading, and such master shall produce such book for the inspection of the tide- surveyor or other proper officer of Customs so often as the same shall be demanded; and if such master shall fail to keep such book, or to produce the same, or if at any time there be found on board such ship any such goods not entered in the cargo-book as laden, or any such goods not noted as delivered be not on board, the master of such ship shall forfeit any sum not exceeding Twenty Pounds.

127. Before any goods be unladen from any coasting ship at the port of discharge, the master, owner, or agent of such ship, shall deliver the transire to the Collector or other principal officer of Customs of such port, who shall thereupon grant an order for the unlading of such ship at the wharf or place specified in such order: Provided that if any of the goods on board such ship be subject to duty payable on arrival coastwise at such port, the master, owner, or agent of such ship, or the consignee of such goods, shall also deliver to the said Collector or other principal officer a bill of the entry of the particulars of such goods expressed in words at length, together with one or more copies thereof, in which all sums and numbers may be expressed in figures, and shall pay all duties which shall be due and payable on any such goods, and thereupon the said Collector or other proper officer shall grant an order for the landing of such goods in the presence of, or by the authority of the landing waiter.

128. Before any coasting ship, whether in ballast or otherwise, shall depart from the port of lading, an account in the form given
in the Ninth Schedule of this Act, together with a duplicate of the same, written and signed by the master, shall be delivered to the Collector or other proper officer of Customs, and in such account shall be set forth such particulars as are required to be entered in the cargo-book of all goods liable to duty on importation, or any packages containing tobacco, cigars, snuff, spirits, or opium, distinguishing such goods as are liable to duty at the port of discharge from such goods upon which the duties due have been paid, and generally, whether any free goods be laden on board; and the said Collector or other proper officer shall select and retain one of such accounts, and shall return the other, after having dated and signed the same, and note thereon the clearance of the ship, and such account shall be the transire or clearance of the ship for the voyage, and of the goods expressed therein, and if any such account be false, or shall not correspond with the cargo-book, the master shall forfeit a sum not exceeding Fifty Pounds, and any goods liable to duty on importation, not duly inserted therein, shall be forfeited: Provided that it shall be lawful from time to time for the Collector to make or annul regulations providing for obtaining additional particulars, or curtailing the particulars required to be set forth.

129. For the purpose of taking an accurate account of the produce of the said Province carried coastwise from any port or ports, it shall be lawful for the Collector, if he think fit, to order that at any port the particulars of all produce laden on board any coasting vessel be delivered by the master to the Collector in such form as the Collector may prescribe, and such master shall for non-compliance with any such regulation or order, forfeit a sum not exceeding Twenty Pounds.

130. Any officer of the Customs may go on board any coasting ship in any port or place in the said Province or at any period of her voyage, search such ship and examine all goods on board and all goods then lading or unlading, and demand all documents or papers which ought to be on board such ship, and the Collector may require that all or any such documents or papers shall be brought to him for inspection, and the master of any ship refusing to produce such documents or papers on demand, or to bring the same to the Collector when required, shall forfeit the sum of Twenty Pounds.

131. Upon the importation of any goods, it shall be lawful for
the Collector or other proper officer of Customs to allow the same to be transhipped from the importing to any other ship, not being less than fifty tons registered tonnage, if the goods be for exportation, or twenty-five tons if for removal coastwise: Provided, that the Collector may from time to time make, vary, or alter regulations relative to the transshipment of goods, and require that a bond be entered into to the satisfaction of the Collector or other officer, if the goods be liable to duty; and any person who shall tranship, or be engaged in transhipping, or concerned in the transshipping of any goods contrary to the provisions of this or any other Act relating to the Customs, or contrary to the regulations made by the Collector, shall forfeit and pay the sum of One Hundred Pounds, and all goods so transhipped shall be forfeited.

132. In all cases where proof or evidence on oath or affirmation shall be required by any law, or shall be necessary in any matter relating to the Customs, the same may be made before the Collector or other principal officer of Customs at the place where such proof or affirmation shall require to be made, or before the persons acting for them respectively, and who are hereby authorized and empowered to administer the same.

133. Upon examinations and inquiries made by the Collector, or other principal officer of Customs, or other person appointed by the Governor, any person examined before him or them shall deliver testimony on oath or affirmation, to be administered by such Collector, officer, or other person so appointed, and who are hereby authorized to administer such oath or affirmation; and every person so examined, who shall be convicted of making a false oath or affirmation touching any of the facts so testified, or giving false evidence before such Collector, officer, or other person in conformity to the directions of this Act, shall be deemed guilty of perjury, and shall be liable to the pains and penalties thereof.

134. If any person shall make and subscribe any false oath, 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 Collector, or other principal officer, the same being untrue in any particular, or if any person required by this or any other Act relating to the Customs to answer questions put to him by the officers of Customs, shall not truly answer such questions, or if any person shall counterfeit, falsify, or wilfully use when counterfeit or falsified any document required by this or any Act relating to the Customs, or by or under the directions of the Collector, or any instrument used in the transaction of any business or matter relating to the Customs, or shall 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
Division IX.

conduct of business relating to the Customs, or under the control or management of the Collector or any officer of Customs, every person so offending shall for every such offence forfeit the penalty of One Hundred Pounds.

All bonds entered into valid.

135. 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 any Act relating to the Customs; 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 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 condition thereof, be cancelled by or by the order of the Collector; and all bonds given under the provisions of this or any Act relating to the Customs by persons under twenty-one years of age shall be valid.

As to disputes and controversies between the importer of goods and the officers of Customs as to the duty due on such goods:

In case of dispute, importer to pay duty.

136. If any dispute shall arise as to any duty payable in respect of any goods imported into the said Province 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 or suit 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 for 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.

137. And in case such action or suit shall be so brought, and it shall 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
goods, and the duty payable thereon, and of all or any damages
and expenses incident thereto, except costs of suit, as next herein-
after provided, that is to say: Provided always, that the party to
such action or suit in whose favor a verdict shall be given, shall be
to entitled to his costs of suit, as between party and party, against the
other party to such action or suit, such costs to be taxed in the
usual way; and if such verdict shall be given against the plaintiff
in such action or suit, the costs so taxed as aforesaid shall be
recoverable and recovered against the plaintiff in the same manner
as costs in an ordinary action or suit in such Court are recoverable
by law.

As to complaints and disputes between merchants and others and
the officers of Customs, the public investigation thereof, and
inquiries touching matters relating to the Customs and the
conduct of officers or others concerned therein:

138. If in the Port of Adelaide any dispute shall arise between
any masters or owners of ships, merchants, importers, consignees,
shippers, or exporters of goods or their agents, or licensed agents
and any officer of Customs, with reference to the seizure or detention
of any ship or goods, or to any apparently accidental omission,
 inadvertence, or noncompliance with the laws or regulations relating
to the Customs, it shall be lawful for the Collector to dispose of or
determine such dispute in such manner as he may deem just.

139. If, upon consideration of the facts and circumstances out of
which such dispute shall have arisen, the Treasurer shall be of opinion
that any penalty or forfeiture has been incurred by any such master,
owner, merchant, importer, consignee, shipper, exporter, or agent,
the Treasurer may, in case he shall be of opinion that the penalty
ought to be remitted, remit and forego the same accordingly; or, in
case he shall be of opinion that a mitigated penalty should be im-
pose and enforced, mitigate any such penalty or forfeiture to such
amount as he may deem a sufficient satisfaction for the breach of
law or regulation complained of.

140. In case any such master, owner, merchant, importer, shipper,
exporter, or agent shall feel himself aggrieved by the determination
of the Treasurer in any of the cases aforesaid, or have any ground
of complaint against any officer of Customs, in respect of anything
done or omitted to be done by such officer in or about the execution
of his duty, the party so feeling himself aggrieved shall, upon an
application in writing to the Treasurer, which application shall
state the substance of his complaint, or the reasons of his dissatis-
faction with such determination, be entitled to have the facts and
circumstances of such complaint or determination inquired into in
the manner following, that is to say—upon receipt of such applica-
tion as aforesaid, the Governor with the advice of the Executive
Council shall depute two persons to inquire into the subject matter
of such application, for which purpose a suitable apartment shall be
provided
provided to which the parties complaining, and the parties complained against, and their agents, and witnesses, and all other persons interested or desirous of attending shall have free access; and the persons so deputed shall receive the statement of the complainant, or his agent, or attorney, and hear any reasons which he or they may advance in support of his complaint; and the said persons shall take or cause to be taken any evidence on oath which the said complainant may offer and adduce in support of his complaint, and write down, or cause to be written down, and report the substance of such evidence in a narrative form, and their opinion thereon, and on the arguments, if any adduced, on the hearing of the case for the information of the Governor in Executive Council, and in like manner shall take down and write, or cause to be taken down or written, and report for the information of the Governor in Executive Council, any evidence which may be offered in support of such determination of the Treasurer, or in case of a complaint against an officer such exculpatory evidence as the officer complained against may offer or adduce, and the course of proceeding with respect to the taking of such evidence and the conduct of such inquiry shall be in as close conformity as the nature of such inquiry will admit with the practice adopted before Justices on inquiries had before them.

141. The Governor, with the advice of the Executive Council, upon the evidence so reported to him, shall either determine to prosecute the offender, or decide the case upon such evidence and make an order thereon accordingly; and every order made upon consideration of the facts, circumstances, and evidence so reported by the persons by whom such inquiry shall have been holden shall, in case any penalty, or mitigated penalty, or forfeiture shall be adjudged by such order to be paid or enforced, be of equal force, validity, and effect as any conviction for penalties which any Justice or Justices is or are now empowered by law to make; and, upon the production of any such order to any Justice, it shall be lawful for such Justice to enforce such order in the same manner and by the like authority as such Justice is empowered to enforce orders, unless the party against whom such order shall have been made shall, within one week after the same shall have been communicated as aforesaid, give notice in writing to the Collector, that he refuses to abide by such order, in which case the Collector may direct such proceedings thereon as he may see fit, or the party against whom such order shall have been made shall have the same remedy by action in any court having jurisdiction as if no such hearing or order had been made.

142. The persons so deputed to inquire as aforesaid shall have and exercise, while engaged in the conduct of such inquiry, and to as full an extent as the same is now exercised by any Justice or Justices, all necessary powers and authority to enforce order and propriety of conduct.
143. If at any outport any dispute shall arise between any master or owner of ships, merchants, importers, consignees, shippers, or exporters of goods, or their agent or agents, and any officer of Customs, with reference to the class of cases hereinbefore enumerated as arising or occurring in the Port of Adelaide, the like inquiry shall be holden, the like course of proceedings adopted, the like mode of taking evidence pursued, the like accommodation for the parties concerned provided, the like authorities for maintaining order given, and, as nearly as may be, the like matters in every respect done as hereinbefore provided for inquiry into and conduct of similar proceedings in the Port of Adelaide.

144. In any of the foregoing cases, or whenever it shall be necessary for the Collector, or other officers of Customs, to institute any inquiry to ascertain the truth of 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 and may be made or conducted by the Collector, or other principal officer of the Customs, or by such person or persons as the Collector shall direct and appoint for that purpose; and when, upon any such inquiry, proof on oath shall be required by the person so conducting the same, such person shall and may administer such oath to any person attending before him as aforesaid; and if any person so examined as a witness before such person shall be convicted of giving false evidence on his examination on oath before the 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.

145. Upon any such inquiry or examination, it shall be lawful for the Collector or other principal officer of the Customs, or person so authorized or directed to conduct such inquiry or examination, to summon any person required as a witness to appear before the Collector or other principal officer or person authorized to conduct such inquiry or examination as the case may be, 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 every person so summoned, having his reasonable expenses for such attendance, if required, paid or tendered to him at the time of the service of such summons, who shall neglect or refuse to appear according to the exigency thereof, or who having so appeared shall refuse to take the oath, or to give evidence, or to answer, according to the best of his knowledge and belief, any question when thereunto required, shall, for every such default or offence, forfeit the sum of Twenty Pounds.

146. The Collector, with the sanction of the Treasurer, shall, 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
DIVISION IX.

Relative to the speedy discharge of cargoes.

147. In order to prevent vexatious and inconvenient delays in the discharging of the cargoes of ships at the ports in the said Province, it shall be lawful for the Collector, with the sanction of the Treasurer, to establish rules and regulations for the lay days of shipping: Provided that no master of any ship shall be required to discharge more than fifty tons each working day, such tonnage to be estimated by the certificate of registry of such ship, and the lay days shall be calculated from four days after such ship shall be reported, in the case of vessels from over sea or foreign parts, not being steam-ships, and twenty-four hours in the case of steam-ships or coasting ships: Provided also, that the Collector, with the sanction of the Treasurer, shall make further regulations to provide for the discharge of cargoes from ships partially laden, to effect the speedy discharge of cargoes when small portions shall remain on board although the lay days be not expired.

148. It shall be lawful for the Collector, subject to such rules and regulations, with or without an application from any importer, consignee, or the agent of any importer or consignee, to take such steps as may be necessary to effect the discharge of any ship at the expense of the said ship, and deliver to the importer, consignee, or agent, the goods reported to belong to such importer, consignee, or agent, demanding a receipt for the same; and in the event of any importer, consignee, or agent, not appearing to take charge or delivery of any goods so landed, it shall be lawful for the Collector or other proper officer, to direct such goods to be conveyed to a bonded or free warehouse, and to detain such goods until all the charges are paid thereon: Provided that if such goods be not removed by the importer, consignee, or agent, within six calendar months from the storing of the same, such goods may be sold under the same regulations as apply to the sale of goods under the provisions of this or any other Act relating to warehouses.

149. Any master or other person, who fails to land such goods, when requested under the provisions of this Act, or who shall offer any impediment to the landing of such goods, shall forfeit and pay a sum of One Hundred Pounds, besides paying all the expenses incurred by the Collector in the discharge of the goods, and the Collector or any other officer of Customs shall not be liable for freight due upon such goods, or for loss, breakage, or damage done in the landing, removal, or storage of such goods: Provided that where goods can be lawfully detained on board any ship on account of freight, insurance, average, salvage, or any other legal cause,
cause, it shall not be lawful for the Collector or any officer of Customs, to direct the discharge of such goods: Provided also, that the provisions of this Act as relating to lay days of shipping, or the compulsory removal of goods under the preceding clauses, shall not override or annul any contract, agreement, or charter-party, provided due proof be given to the Collector as to the legality of contract, agreement, or charter-party.

150. Whenever any goods shall remain on board any importing ship beyond the period of the lay days herein provided, after the arrival of such ship, or beyond any such further period as the Collector may allow, such ship shall be detained by the proper officer of Customs until all the reasonable expenses of watching or guarding such goods beyond such lay days, or such further time, if any allowed as aforesaid, be paid.

**Division the Tenth.**

The Tenth Division, as to the importation of goods across the Boundary.

151. It shall be lawful for the Governor, with the advice of the Executive Council, to make regulations relative to the importation of goods across the boundary of the said Province, provided that such regulations shall only apply to goods on which duty is leviable: Provided also, that such regulations shall be laid before Parliament, if sitting, within one week of the making of such regulations, or if Parliament be not sitting, then within one week after the Parliament has commenced sitting.

**Division the Eleventh.**

The Eleventh Division, as to the trade via the River Murray.

152. It shall be lawful for the Governor, with the advice of the Executive Council, by Proclamation in the Government Gazette, to make, and from time to time to vary and alter regulations for the entry outwards of all goods liable to duty which shall be intended to be imported into the Colonies of New South Wales and Victoria, or either of them, by way of the River Murray, and for the due discharge of such goods beyond the boundaries of the said Province, and for all such other matters as may be requisite for the due collection of and accounting for all duties payable upon or in respect of such goods.

153. It shall be lawful for the Governor, by warrant under his hand, to authorize the payment to the Governments of New South Wales and Victoria respectively, in such proportion as may be agreed upon, of all duties which may be received or collected in the said Province, under the authority hereof, in respect of any goods which shall be imported by way of the said River Murray into the said Colonies of New South Wales and Victoria, or either of them, subject
subject, however, to such charge for collecting the same as may be agreed upon between the Government of the said Province and the Governments of New South Wales and Victoria; and such warrant, and the receipt of any person authorized by the Governors of the said Colonies respectively to receive the same, shall be a sufficient discharge to the person paying any sums mentioned in such warrant and receipt.

**Division the Twelfth.**

The Twelfth Division, as to the practice of smuggling and other illicit practices; penalties, &c.

154. The Collector, with the sanction of the Treasurer, may from time to time by order, make such general regulations as he shall deem expedient in respect of vessels and boats, for the purpose of prescribing with reference to the tonnage, build, or description of such vessels or boats, the limits within which the same may be employed, the mode of navigation, the manner in which such vessels or boats shall be so employed, and if armed, the number and description of arms, the quantity of ammunition, and such other terms, particulars, conditions, and restrictions as the Collector, with the sanction of the Treasurer, may think fit; and also from time to time may revoke, alter, or vary such regulations, and the general regulations made under any former Act, and in force at the time of the passing of this Act, shall remain and continue in force until altered, varied, or revoked.

155. Every vessel or boat which shall be used or employed in any manner within the limits of any port shall be liable to forfeiture unless the same shall have been specially licensed to be so used or employed as next hereinafter provided.

156. The Collector may, if he shall so think fit, grant or authorize the sub-collectors to grant licences in respect of any vessels or boats, upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made in pursuance of this Act, and whether the said regulations shall be revoked or not, and if any vessel or boat so licensed shall not comply with the conditions imposed by, or expressed in any such licence, or if such vessel or boat shall be found without having such licence on board, or if such licence shall not when required be produced and delivered for examination to any officer of the Army, Navy, or Marines on full pay, or to any officer of Customs demanding the same, then, and in every such case, such vessel or boat, and the goods laden on board thereof, shall be forfeited.

157. Before any such licence shall be granted, the owner, or one or more of the owners, or (by permission of the Collector), the master of the vessel or boat for which the same is required,
with two sufficient sureties, shall enter into a bond in double the value of such vessel or boat, conditioned that such vessel or boat shall comply with the conditions to be imposed by, or expressed in such licence, and shall not be employed in contravention of the regulations aforesaid, or of this Act, or of any other Act now or hereafter to be in force relating to the Customs, or the trade or commerce of the said Province; and that in case of the loss, breaking up, or disposal of such vessel or boat, the said licence shall, within one calendar month after such loss, breaking up, or disposal, be delivered to the Collector at the custom house of the nearest port: Provided always that the penalty of such bond shall in no case exceed the sum of One Thousand Pounds.

158. If any vessel or boat shall quit a ship from which she has received any goods without having her hatches previously sealed down by the proper officer on board, or by the tide surveyor, 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 in charge of the ship, such vessel or boat 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.

159. The Collector may, with the sanction of the Governor or the Treasurer, revoke, alter, or vary any licence or licences granted under any former Act, or which may hereafter be granted under this or any other Act relating to the Customs.

160. If any such 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, 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.

161. 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, and the master's name within side the transom, 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.

162. The owner of every boat not belonging to any ship shall paint or cause to be painted upon the stern of such boat in white or yellow Roman letters of not less than two inches in length, on a black
Division XII.

British ships having places for concealing, or devices for running goods, and foreign ships having goods secreted, forfeited.

Goods shipped or unshipped without payment of duty and prohibited goods forfeited.

Wines, spirits, or tobacco found removing.

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black ground, the name of the owner of the boat, and the port or place to which she belongs, on pain of the forfeiture of such boat not so marked, wherever the same shall be found: Provided that nothing herein contained shall extend, or be deemed or taken to extend, to any ship or boat belonging to any of the Royal Family, or being in the service of the Navy, Victualling, Ordnance, Customs, Emigration, Post Office, or otherwise employed by Her Majesty's Government.

163. All ships and boats belonging wholly or in part to Her Majesty's subjects having false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatsoever adapted for the purpose of concealing goods constructed in such ships or boats, or having any hole, pipe, or device in or about such ships or boats adapted for the purpose of running goods, shall be forfeited, and all foreign ships or boats coming into any port of the said Province having on board any goods liable to the payment of duties or prohibited to be imported into the said Province concealed in false bulkheads, false bows, double sides, or bottoms, or in any secret or disguised place whatsoever constructed in such ship or boats, shall be forfeited.

164. If any goods liable to the payment of duties shall be unshipped from any ship or boat in the said Province (Customs or other duties not being first paid or secured), or if any prohibited goods whatsoever shall be imported or brought into the said Province, or if any goods whatever which shall have been warehoused or otherwise secured in the said Province either for home use or exportation shall be clandestinely or illegally removed from or out of any warehouse or place of security, or if any goods which are prohibited to be exported shall be put on board any ship or boat with the intent to be laden or shipped for exportation, or shall be brought to any quay, wharf, or other place in the said Province in order to be put on board any ship or boat 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 the said Province, 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 the said Province, 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.

165. All wines, spirits, tobacco, and cigars which shall be found in course of removal shall be deemed to be wines, spirits, tobacco, or cigars respectively liable to and unshipped without payment of duty, unless the party in whose possession the same shall be found or seized shall prove to the contrary.

166. All
166. 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 the said Province under any law relating to the Customs, shall, for the purpose of proceeding for the forfeiture of them, or for any penalty incurred in respect of them, be described in any information exhibited on account of such forfeiture or penalty as and on the trial or hearing thereof be deemed and taken to be goods liable to and unshipped without payment of duties, unless the contrary be proved.

167. If any ship or boat belonging wholly or in part to Her Majesty's subjects, or having half the persons on board subjects of Her Majesty, shall be found or discovered to have been within four leagues of the coast of the said Province, or if any foreign ship or boat, having one or more subjects of Her Majesty on board, shall be found or discovered to have been within three leagues of the said coast, or if any foreign ship or boat shall be found or discovered to have been within one league of the said coast, any such ship or boat so found or discovered having on board, or in any manner attached thereto, or having had on board, or in any manner attached thereto, or conveying, or having conveyed in any manner, any spirits not being in a cask or other vessel capable of containing liquids of the size or content of fourteen gallons at the least, or any tobacco or snuff not being in a cask or package containing sixty pounds weight of tobacco or snuff at the least, or being separated or divided in any manner within any cask or package, or any cigars not being in a cask or package containing sixty pounds weight or ten thousand in number of cigars at the least, or any cordage or other articles adapted and prepared for slinging or sinking small casks, or any casks, or other vessels whatsoever of less size or content than fourteen gallons of the description used for the smuggling of spirits, then and in every such case the said spirits, tobacco, snuff, and cigars, together with the casks or packages containing the same, and the cordage or other articles, casks, and other vessels of the description aforesaid, and also the ship or boat shall be forfeited.

168. If any ship or boat shall be found or discovered to have been within any port, bay, harbor, or river of the said Province having on board, or in any manner attached thereto, or having had on board, or in any manner attached thereto, or conveying, or having conveyed in any manner any spirits not being in a cask or other vessel capable of containing liquids of the size or content of fourteen gallons at the least, or any tobacco or snuff not being in a cask or package containing sixty pounds weight of such tobacco or snuff at the least, or being separated or divided in any manner within any cask or package, or any cigars not being in a cask or package containing sixty pounds weight or ten thousand in number of cigars at the least, every such ship or boat, and such spirits, tobacco, snuff, and cigars shall be forfeited; but if it shall be made to appear to the satisfaction of the Collector that such spirits, tobacco, snuff, or cigars were on board without the knowledge or privy of the
DIVISION XII.

Ships in port with a cargo, and afterwards found in ballast, forfeited.

Ships from which goods are thrown overboard to prevent seizure, forfeited.

Ships of Her Majesty's subjects, having on board subjects of Her Majesty, throwing overboard goods, forfeited.

Ships to bring-to on chase, or be fired into.

the owner or master of such ship or boat, and without any wilful neglect or want of reasonable care on their parts, then and in such case the Collector may deliver up the said ship or boat to the owner or master of the same.

169. If any ship or boat whatever shall be found within the limits of any port of the said Province with a cargo or passengers on board, and such ship or boat shall afterwards be found light or in ballast, and the master is unable to give a due account of the port or place within the said Province where such ship or boat shall have legally discharged her cargo or passengers, such ship or boat shall be forfeited.

170. Every ship or boat belonging wholly or in part to Her Majesty's subjects, or having on board one or more of Her Majesty's subjects, which shall be found or discovered to have been within eight leagues of the coast of the said Province, from which any part of the lading of such ship or boat shall have been thrown overboard, or on board which any of the goods shall be staved or destroyed to prevent seizure, shall be forfeited.

171. When any ship or boat belonging wholly or in part to Her Majesty's subjects, or having one-half of the persons on board being subjects of Her Majesty, shall be found within one hundred leagues of the coast of the said Province, and shall not bring-to upon signal made by any vessel or boat in Her Majesty's service, or in the service of the revenue, hoisting the proper pendant and ensign in order to bring such ship or boat to and thereupon chase shall be given, if any person or persons on board such ship or boat so chased shall during the chase, or before or after such ship or boat shall bring-to, throw overboard any part of her lading or shall stave or destroy any part of such lading to prevent seizure thereof, then, and in any such case, such ship or boat shall be forfeited; and all persons escaping from any such ship or boat, or from any foreign ship or boat, during any chase made thereof by any vessel or boat in Her Majesty's service, or in the service of the revenue, shall be deemed subjects of Her Majesty, unless the contrary be proved.

172. If any ship or boat liable to seizure or examination under this or any Act, for the prevention of smuggling, or for the regulation of passenger ships, shall not bring-to when required so to do, on being chased by any vessel or boat in Her Majesty's navy, having the proper pendant and ensign of Her Majesty's ships hoisted, or by any vessel or boat duly employed for the prevention of smuggling having a proper pendant and ensign hoisted, it shall be lawful for the captain, master, or other person having the charge or command of such vessel 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 such ship or boat, and such captain, master, or other person acting in his aid or by his direction shall be and is hereby indemnified and discharged from any indictment, information, penalty, action, or other proceeding for so doing.

173. Any...
173. Any officer or officers of the army, navy, or marines on full pay, or any officer or officers of Customs producing his or their warrant or deputation (if required), may go on board any ship which shall be within the limits of any port of the said Province, and rummage and search the cabin and all other parts of such ship for prohibited and uncustomed goods, and remain on board such ship so long as she shall continue within the limits of such port.

174. Any officer of Customs or other person acting in his or their aid, or duly employed for the prevention of smuggling, may upon reasonable suspicion stop and examine any cart, waggon, or other means of conveyance for the purpose of ascertaining whether any smuggled goods are contained therein; and if no such goods shall be found, the officer or other person so stopping and examining such cart, waggon, or other conveyance, having had probable cause to suspect that such cart, waggon, or other conveyance had smuggled goods 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, waggon, or other conveyance refusing to stop or allow any such examination when required in the Queen's name, shall forfeit the sum of One Hundred Pounds.

175. Any officer of Customs or person acting under the direction of the Collector, having a writ of assistance from the Supreme Court, may in the day time enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods and put and secure the same in the Queen's warehouse; and may take with him any constable, police, or other public officer duly sworn as such, who may act as well without the limits of the district or place (if any) for which he shall be so sworn as within such limits, and all warrants of assistance so issued shall continue in force during the reign for which they were granted and for six calendar months afterwards.

176. All ships, boats, carriages, or other means of conveyance, together with all horses or other animals made use of in the removal, carriage, or conveyance of any goods liable to forfeiture under this or any other Act relating to the Customs, shall be forfeited.

177. 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 Act relating to the Customs, 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 by any officer or officers of Customs, or by any person having authority from the Collector 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
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.

178. If any goods liable to forfeiture under this or any other Act relating to the Customs shall be stopped, or taken by any police officer or other person acting by virtue of any Act, or otherwise duly authorized, such goods shall, as soon as conveniently may be, be carried to the Customs warehouse next to the place where the goods were stopped or taken, and there delivered to the proper officer appointed to receive the same.

179. If any such goods shall be stopped or taken by any police officer on suspicion that the same have been feloniously stolen, the said officer may carry the same to the Police Office to which the offender is taken, there to remain until and in order to be produced at the trial of the offender, and in such case the officer is required to give notice in writing to the Collector of his having so detained the said goods with the particulars of the same, and immediately after the trial of such offender all such goods shall be conveyed to and deposited in the Customs warehouse as aforesaid to be proceeded against according to law; and in case any police officer making detention of any such goods shall neglect to convey the same to such warehouse, or to give the notice of having stopped the same as before prescribed, such officer shall forfeit the sum of Twenty Pounds.

180. Whenever any ship, boat, or goods shall be seized as forfeited under this or any Act relating to the Customs, the seizing officer shall forthwith give notice in writing of such seizure and of the grounds thereof to the master or owner of such ship, boat, or goods, if known (unless such master or owner be present at the seizure), either by delivering such notice to him personally, or by letter addressed to him at his place of abode, if known, and transmitted by post; and all ships, boats, goods, or gold so seized under any law relating to the Customs, shall be deemed and taken to be condemned, and may be sold in the manner directed by law in respect to ships, boats, and goods seized and condemned for breach of any law relating to the Customs, unless the person from whom such ships, boats, and goods shall have been seized, or the owner of them or some person authorized by him shall, within one calendar month from the day of seizing the same, give notice in writing, if in Port Adelaide, to the person seizing the same or to the Collector; if elsewhere, to the person seizing the same, or to the Collector or other chief officer of Customs at the nearest port that he claims or intends to claim the ship, boat, or goods.

181. The Governor, with the advice of the Executive Council, may by an order made for that purpose, direct any ship, boat, goods, or commodities whatever, seized under this or any Acts relating
relating to the Customs, to be delivered to the proprietor thereof whether condemnation shall have taken place or not, upon such terms and conditions as the Governor, with the advice of the Executive Council, may see fit, and if no such order be previously made, all ships and boats, and all goods whatsoever which shall have been seized and condemned for 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 Collector may direct.

As to offences committed by and penalties attaching to persons:

182. Any officer of Customs or of the army, navy, or marines, on full pay, may search any person on board or proceeding on board any ship or boat, within the limits of any port in the said Province, or who shall be about to cross or be crossing the frontier of the said Province, or any person who shall have landed from any ship or boat, or shall have crossed such frontier: Provided such officer shall have good reason to suppose that such person has any uncustomed or prohibited goods secreted about his person, and if any person shall obstruct any such officer in going, remaining, or returning from on board or in searching such ship, or boat, or person, every such person shall forfeit the sum of One Hundred Pounds, and if any passenger or other person on board, or proceeding on board any such ship or boat, or who may be about to cross, or be crossing the frontier of the said Province, or who may have landed from any such ship or boat, or have crossed such frontier, shall upon being questioned by any such officer, whether he has any smuggled goods upon his person or in his possession deny the same, and if any such goods shall after such denial be discovered to be or to have been upon his person or in his possession, such goods shall be forfeited, and such person shall forfeit treble the value of such goods.

183. Every person who shall be concerned in importing or bringing into the said Province, or exporting therefrom any prohibited goods, or any goods the exportation or importation of which is restricted contrary to such prohibition or restriction, and whether the same be shipped or unshipped, and every person who shall ship or unship, or assist or be otherwise concerned in the shipping or 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 any goods which shall have been illegally removed without payment of duty from any warehouse or place whatsoever, or to whose hands and possession any such goods shall knowingly come, or who shall assist or be concerned in the illegal removal of any goods from any such warehouse or place, or who shall be in any way knowingly concerned
Division xii.

If goods removed prior to examination, penalty upon parties concerned.

184. Every person who shall remove any goods imported into the said Province from any ship, quay, wharf, or other place, previous to the examination thereof by the proper officer, unless under the care or authority of such officer, or who shall remove or withdraw from any quay or wharf, or other place, 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 who shall assist or be otherwise concerned in such removal or withdrawal, or who shall knowingly harbor, keep, or conceal, or knowingly suffer or procure to be harbored, kept, or concealed any such goods, or to whose possession any such goods shall knowingly come, shall forfeit either treble the value thereof or the sum of One Hundred Pounds, at the election of the Collector.

Persons shipping, unshipping, or concealing dutiable goods to forfeit £100 and be detained.

185. Every person who shall ship or unship, or be aiding or concerned in the shipping or unshipping of any goods liable to forfeiture under this or any other Act relating to the Customs, or who shall carry or conceal, or be aiding or concerned in the carrying or concealing of any such goods, shall forfeit for each such offence treble the value of such goods or the sum of One Hundred Pounds, at the election of the Collector, and every such person may be detained to be dealt with as hereinafter directed.

Persons on board vessels liable to forfeiture for being found within certain limits of the coast, to be committed.

186. Every subject of Her Majesty who shall be on board any ship or boat liable to forfeiture under this or any Act relating to the Customs, for being found or discovered to have been within any of the distances in this Act mentioned from the said Province, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner such goods or things as subject such ship or boat to forfeiture, or who shall be within any such distances as aforesaid on board any ship or boat from which any part of the cargo or lading shall have been thrown overboard or staved or destroyed to prevent seizure, and every person not being a subject of Her Majesty who shall be on board any ship or boat liable to forfeiture for any of the causes last aforesaid within one league of the coast of the said Province shall, upon being duly convicted of any of the said offences before any Justice be adjudged by such Justice for the first of such offences respectively, to be imprisoned in any gaol or house of correction and there kept to hard labor for any term not less than six nor more than nine calendar months, and for the second of such offences respectively, for any term not less than nine nor more than twelve calendar months,
months, and for the third or any subsequent offence for eighteen
calendar months, and every such person may be detained to be dealt
with as hereinafter directed.

187. Every person who shall be on board any ship or boat liable
to forfeiture under this or any other Act relating to the Customs,
for being found or discovered to have been within any port, bay,
harbor, or river of the said Province, having on board or in any manner
attached thereto, or having had on board or in any manner attached
thereto, or conveying or having conveyed in any manner such goods
or things as subject such ship or boat to forfeiture, or who shall be
on board any of Her Majesty's ships or vessels, or on board any
ship or vessel in Her Majesty's employment or service, or on board
of any foreign Post Office packet, being a national vessel employed in
carrying the mails between any foreign country and the said Province
such last mentioned ships, vessels, or packets, being found or dis-
covered to have been within any port, bay, harbor, or river of the
said Province, having on board or in any manner attached thereto, or
having had on board or in any manner attached thereto, or con-
veying or having conveyed in any manner any spirits not being in
a cask or other vessel capable of containing liquids of the size or con-
tent of fourteen gallons at the least, or any tobacco or snuff not being
in a cask or package containing sixty pounds weight of such tobacco
or snuff at least, or being separated or divided in any manner within
any cask or package, or any cigars not being in a cask or package,
containing sixty pounds weight or ten thousand in number of cigars
at the least, shall forfeit the sum of One Hundred Pounds, and every
such person may be detained to be dealt with as hereinafter
directed.

188. Where any person or persons being part of the crew of
any of Her Majesty's ships or vessels, or of any ship or vessel in
Her Majesty's employment or service, and liable to detention,
shall have been detained under any law relating to the Customs,
such person or persons upon notice thereof by the detaining officer
to the commanding officer of the ship or vessel, shall be placed in
security by such commanding officer on board such ship or vessel
until such detaining officer shall have obtained a warrant from a
Justice for bringing such person or persons before him, or any other
Justice or Justices, to be dealt with according to law; which warrant
such Justice is required to grant upon complaint made to him by
such officer of Customs, stating the offence for which such person
or persons is or are liable to detention.

189. If any person liable to be detained under this or any other
Act relating to the Customs shall not be detained at the time of
committing the offence for which he is so liable, or shall after
detention make his escape, such person may at any time afterwards
be detained, to be dealt with as if detained at the time of committing
such offence.

190. Whenever
190. Whenever any person shall have been detained and taken before any Justice for being on board any ship or boat within any port, bay, harbor, or river of the said Province, such ship or boat having on board, or having had on board spirits, tobacco, or cigars, in such casks or packages as would under this or any other Act relating to the Customs subject the same to forfeiture, or for unshipping, or for aiding or being concerned in the unshipping of any spirits, or tobacco, respectively liable to forfeiture under this or any other Act relating to the Customs, or for carrying or concealing, or for aiding or being concerned in the carrying or concealing of any such spirits, tobacco, or cigars, and it shall appear to such Justice that the quantity of spirits in respect of which such person has been so detained does not exceed two gallons, or that the quantity of tobacco in respect of which such person has been so detained does not exceed ten pounds weight, such Justice may proceed summarily upon the case without any information, and although no direction shall have been given by the Collector, and convict such person of such offence, and adjudge that such person shall, in lieu of any other penalty, forfeit any sum not less than the single value nor more than treble the value of such goods, including the duties of importation or exportation due thereon, and in default of payment of such sum of money, commit such person to any of Her Majesty's gaols for any time not exceeding one calendar month.

191. When any person shall have been detained for any offence against this or any other Act relating to the Customs, and taken before any Justice, such Justice may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the police a reasonable time, to obtain the order of the Collector, and to prepare the necessary informations, convictions, and warrants of commitment, and at the expiration of such time to be brought before him or any other Justice or Justices, who may then finally hear and determine the matter; but any person so detained may be liberated on giving by recognizance security to the satisfaction of such Justice in the sum of One Hundred Pounds, or in the amount of the penalty sought to be recovered, to appear at such time and place as shall be appointed by such Justice for hearing the case.

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

193. No subject of Her Majesty other than officers of the Navy or Customs, shall meddle 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 one hundred leagues of the said
said Province; 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.

194. 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 the said Province, or within six 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 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 the common Gaol or House of Correction, there to be kept to hard labor for any term not exceeding one year.

195. If any person be charged with, or informed against, 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 is filed or found.

196. 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 information, suit, or action for the same.

197. All persons assembled to the number of three or more for the purpose of unshipping, carrying, or concealing any spirits, tobacco, cigars, or other articles liable to duty, respectively liable to forfeiture under this or any other Act relating to the Customs, and every person who shall by any means procure or hire, or shall depute or authorize any other person to procure or hire any person or persons to assemble for the purpose of being concerned in unshipping or concealing any goods which are prohibited to be imported, or the duties for which respectively have not been paid or secured, and every person who shall obstruct any officer of the Army, Navy, or marines on full pay, or any officer of Customs, or any person acting in his or their aid or assistance, or duly employed for the prevention of smuggling
smuggling in the execution of his or their duty, or in the due seizing of any goods liable to forfeiture by this or any other Act relating to the Customs, or who shall rescue, or attempt to rescue, or cause to be rescued any vessels, boats, or goods which have been duly seized, or who shall before, or at, or after any seizure throw away, stave, break, or otherwise destroy any goods to prevent the seizure thereof or the securing of the same, shall, upon being duly convicted of any of the said offences before any Justice, be adjudged by such Justice for the first offence to be imprisoned in any Gaol or House of Correction, and there kept to hard labor for any term not less than six nor more than nine months, and for the second offence for any term not less than nine nor more than twelve months, and for the third or any subsequent offence for eighteen months, or, at the discretion of the Court, to forfeit for every such offence a sum not exceeding One Hundred Pounds or less than Twenty Pounds.

Three or more armed persons assembled to smuggle goods guilty of felony.

198. If any persons to the number of three or more together, armed with fire arms or offensive weapons, shall within the said Province or within the limits of any port or harbor thereof be assembled in order to be aiding and assisting in illegally shipping, unshipping, landing, running, or carrying away of any prohibited goods, or any goods liable to duties which have not been paid or secured, or in rescuing or taking away any such goods after seizure from the officer of the Customs or other officer or person authorized to seize the same, or from any person employed by or assisting them, or from the place where the same shall have been lodged by them, or in rescuing any person who shall have been apprehended for any offence made felony by this or any other Act relating to the Customs, or in preventing the apprehension of any person who shall have been guilty of such offence, or be so aiding or assisting, every person so offending shall be guilty of felony and shall be liable, at the discretion of the Court before which he shall be convicted, to be kept to hard labor for any term not less than three nor more than ten years, or to be imprisoned for any term not exceeding three years, with or without hard labor.

Shooting at boats belonging to Navy or Customs felony.

199. If any person shall maliciously shoot at any vessel or boat belonging to Her Majesty’s Navy or in the service of the revenue within one hundred leagues of any part of the said Province, 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 be kept to hard labor for any term not less than seven nor more than fifteen years, or to be imprisoned for any term not exceeding three years, with or without hard labor.

Penalty for otherwise 200. Every person who shall wilfully cut away, cast adrift, re-
move, 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.

201. If any person in company with more than four others be found with any goods liable to forfeiture under this or any other Act relating to the Customs, or if any person in company with one other person be found within five miles of the sea coast or of any tidal river carrying fire arms or offensive weapons for unlawful purposes, or disguised in any way, every such person shall be guilty of felony and shall be liable, at the discretion of the Court before which he shall be convicted, to be kept to hard labor for any term not less than three nor more than seven years.

202. If any person shall assault or by force or violence resist or obstruct any officer of the Army, Navy, or marines on full pay, or any officer of Customs or other person duly employed for the prevention of smuggling, in the due execution of his or their duty, or any person acting in his or their aid or assistance, every person so offending shall be guilty of a misdemeanor and shall be kept to hard labor for any term not less than one nor more than five years, or be imprisoned in any house of correction or common gaol and be kept to hard labor for any term not exceeding three years, at the discretion of the Court before whom such offender shall be tried and convicted.

203. 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 coasts of the said Province, 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 direction shall not be liable to any indictment, information, action, or suit for so doing.

204. 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 the said Province, or any railway, or the shores or banks of any port, bay, harbor, or river of the same (not being a garden, vineyard, orchard, or pleasure ground), and any such officer or person so patrolling shall not be liable to any indictment, information, action, or suit for so doing.
Division XIII.

The Thirteenth Division, relating to the granting of compensations and rewards to officers and the families of officers killed or injured in the execution of their duty, collusive seizures, &c.

Compensation to wounded.

205. If any officer or seaman employed in the service of the Customs shall be killed, maimed, wounded, or in any way injured in the due execution of his office, or if any person acting in his aid or assistance or duly employed for the prevention of smuggling shall be so killed, maimed, wounded, or in any way injured while so aiding such officer or seaman, or so employed, the Governor, with the advice of the Executive Council, may make such provision for such officer or person, or for the widows and families of such as shall be killed, as may seem fit.

Rewards for captures and seizures.

206. The Treasurer may award to any officer or other person detaining any person liable to detention under this or any other Act relating to the Customs, if convicted, such reward as he may think fit, not exceeding the sum of Twenty Pounds for each person, and the Treasurer in like manner may order such reward as he may see fit out of any pecuniary penalty or composition to any officer or other person by whose means the same is recovered, and may also order to be paid in respect of any seizure made under this or any other Act relating to the Customs, to the person or persons making the same, such rewards as he may think fit, not exceeding the value of the goods or things so seized, which value shall be taken to be such as the Governor, with the advice of the Executive Council, may think fit.

How value is to be ascertained.

207. In all cases where any penalty the amount of which is to be determined by the value of any goods is directed to be sued for under any Act relating to the Customs, such value shall, as regards proceedings in any Court or before Justices, be estimated and taken according to the rate and price for which goods of the like kind, but of the best quality, upon which the duties of importation or exportation shall have been paid, were sold about the time of the offence, except as to tobacco stalks, tobacco-stalk flour, and snuff-work, the value of which shall, for the purpose of any suit or proceeding under this or any other Act relating to the Customs, be estimated at the same rate as that of unmanufactured tobacco upon which the duties of importation shall have been paid.

208. Every reward or share of any such seizure, or of the value thereof, payable to any officer or officers, non-commissioned officers, petty officers, seamen, or privates, of Her Majesty's Army, Navy, marines, or acting under the orders of the Governor with the advice of the Executive Council, shall be divided and distributed in such proportions, and according to such rules, regulations, and orders, as the Governor, with the advice of the Executive Council, shall from time to time direct and appoint.

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

210. If any person shall discover any spirits in casks of less content than fourteen gallons, found floating on or sunk in the sea, and shall give information to any officer of Customs or other person duly authorized to make seizure of such spirits, so that seizure can or shall be made of the same, the person giving such information shall be entitled to and shall receive such reward, not exceeding the value of such spirits, as the Treasurer may direct.

As to Collusive Seizures:

211. If any officer of Customs, or of the Army, Navy, or marines, on full pay, or any other person whosoever duly employed for the prevention of smuggling, shall make any collusive seizure, or shall deliver up, or make any agreement to deliver up or not to seize any vessel or boat, or any carriage, or animal, or any 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 export into or from the said Province, or shall be in any way concerned in the importation or exportation into or from the said Province, of any goods prohibited to be imported or exported, or liable to duties of Customs, for the purpose of seizing any ship, vessel, boat, carriage, animal, or goods, and obtaining any reward for such seizure or otherwise, every such officer or other person shall forfeit for every such offence any sum not exceeding Five Hundred Pounds, and be rendered incapable of serving Her Majesty in any office whatever, either civil or military; and every person who shall give or offer, or promise to give or procure to be given, any bribe, recompense, or reward to, or shall make any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, conceal, or connive at any act whereby any of the provisions of this or any other Act relating to the Customs may be violated or evaded, shall forfeit any sum not exceeding Two Hundred Pounds.

Division the Fourteenth.

The Fourteenth Division, relating to Legal Procedure, Regulations, and By-laws.

212. In all suits or proceedings at the suit of the Crown for the recovery of any duty or penalty, or the enforcement of any forfeiture under this or any other Act relating to the Customs, the parties thereto
Division XIV.

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thereo shall be entitled to recover costs against each other in the same manner as if such suits or proceedings were conducted and had between subject and subject, and the like amendments may be made in all such proceedings by the Judge or Court as may now or hereafter be made in civil actions, and all duties, penalties, and forfeitures incurred under or imposed by this or any other Act relating to the Customs, and the liability to forfeiture of any goods seized under the authority thereof, shall and may, except as is hereinafter provided, be sued for, prosecuted, determined, and recovered, by action, information, or other appropriate proceeding, in the Supreme Court in the name of the Attorney-General, and for the recovery or enforcement of any penalty or forfeiture by information in the name of some officer of Customs before a Justice.

Proviso where duties and penalties shall not exceed £100.

213. Where any goods shall have been seized with regard to which the amount of duties or penalties claimed by the Crown shall not exceed the sum of One Hundred Pounds, such seizure or penalties shall not be sued for or enforced in the Supreme Court but by information before any Justice, or by information, suit, or other appropriate proceeding in the Court, for which purposes the said Court shall have jurisdiction in such cases, with power to enforce or mitigate any penalty sought to be recovered, unless upon consideration of the facts and circumstances of, or the questions of law involved in, any case so excepted from the jurisdiction of the Supreme Court, it shall appear to the Collector desirable that such case should be tried in such last-mentioned Court, in which case the Collector shall certify his opinion that it is a proper case to be tried in the Supreme Court to the Treasurer, who may thereupon make and issue an order to the Collector, authorizing him to bring such case in such Court, and the purpose of such order shall be endorsed on any process to be issued out of such Court in such case at the suit or prosecution of the Crown, in the words following, that is to say, "By order of the Treasurer, this case appearing to be a fit case to be tried in the Supreme Court," and the same shall confer jurisdiction on such Court to try such case.

Proceedings at the option of defendant to be instituted in Supreme Court.

214. It shall be optional for the defendant in any case, except as hereinafter provided, where the amount of duties or penalties claimed by the Crown shall not exceed the sum of One Hundred Pounds, to require that, instead of proceeding against him on account thereof by information before any Justice or Justices as aforesaid, the proceedings shall be brought in the Supreme Court, and upon the request in writing of such defendant, delivered to the officer by whom the goods shall have been seized, or to the Collector, such proceedings may be instituted in the Supreme Court, for which purpose, on notice in writing by the defendant to the Justices, if proceedings have been already commenced before them, such Justices shall adjourn the case for one week, to afford the defendant an opportunity of delivering such request, and in order to confer jurisdiction on such Court, it shall be sufficient to state such request on the back of any process to be issued in such case, in the words
words following, that is to say, "On the requisition of the defendant, who prefers a trial by the Supreme Court to a trial before Justices," and such endorsement on the process signed by the Collector shall be evidence to the Court of the same, notwithstanding the provisions hereinbefore contained: Provided that, in any case where proceedings shall have been already commenced before Justices, and the defendant shall be under bail or recognizance to appear before such Justices, or in custody for default of such bail, or where the hearing of such case shall have been commenced, such proceedings shall not be removed, but such Justice or Justices shall hear and determine the case.

215. If any suit or prosecution for the recovery or enforcement of any penalty or forfeiture, in which the amount of duties or penalties claimed by the Crown shall exceed the sum of One Hundred Pounds, shall have been commenced in the Supreme Court, the Collector, at his discretion may, on the defendant's request in writing to him, order such suit or prosecution to be brought, by information, before Justices, whereupon such suit or prosecution in the Supreme Court shall cease; and on the production of an order of the Collector, directing the bringing such proceeding before such Justices, they shall receive such information, and, in due course, proceed to hear and determine the same.

216. Whenever the Collector or the proper officer of Customs shall, in any case proceed by information against any person or persons for any offence under this or any other Act relating to the Customs before Justices, instead of instituting such proceedings in the Supreme Court, any such Justice shall and may, on sufficient information, on oath, being given before him that the offence charged has been committed, issue his or their warrant to apprehend and bring such offender or offenders before him or any other Justice; and, on his or their being so brought, to require him or them to give, by recognizance, security to the satisfaction of any such Justice, in such amount as he may deem sufficient, to appear before him or any other Justice at the time and place appointed by him or them for the hearing of the case; and, in the meantime, in default of such security, to commit such offender or offenders to gaol, or the custody of the police.

217. When by this or any other Act relating to the Customs a penalty is jointly and severally incurred by any number of persons, such persons may be proceeded against jointly by one information, or severally by separate informations as the Attorney-General may deem expedient; and in case of a proceeding against such several persons by joint information for 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
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.

218. When any verdict shall pass against any person in the Supreme Court for any offence for which any pecuniary penalty shall have been inflicted by this or any other Act relating to the Customs, and it shall appear that such person had been previously convicted of any similar offence, the presiding Judge or Judges may order that such person shall, in lieu of payment of any penalty, be imprisoned with or without hard labor in any gaol or house of correction for a period not exceeding twelve calendar months, and the keeper of such gaol is hereby required to receive any person committed under such order.

As to proceedings before Justices for recovery of penalties and forfeitures and the prosecution of offences:

219. All informations exhibited before any Justice for any offence committed against, or forfeit incurred under this or any other Act relating to the Customs, and all summonses, convictions, and condemnations for such offences and forfeitures, and all warrants of any Justice founded upon such convictions may be in the form or to the effect in the First Schedule to this Act; and the form of information given in the said Schedule, and the counts therein contained with reference to any offences 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 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 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, or 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 inquired, or in the words of
the information by this Act prescribed, and the like counts shall be applicable to and sufficient for the like purposes and be used in like manner in any information filed in any Court having jurisdiction in such cases under this or any other Act relating to the Customs, 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 police, and in any part of the said Province, without further endorsement or sanction than that of the Justice issuing the same, and no objection shall be taken or allowed to any information or summons for any alleged defect therein in substance or in form, or for any variance between such information or summons and the evidence adduced at the hearing in support thereof.

220. Upon the exhibiting of any information before any Justice for any offence against this or any other Act relating to the Customs, for which offence the party charged is not liable to be detained, or by which information any penalty or forfeiture shall be sought to be recovered, or any punishment of hard labor sought to be inflicted, and where such information shall have been exhibited before such Justice within two years next after the date of the offence committed, such Justice, or any other Justice having jurisdiction in that behalf, from time to time and at any time afterwards may issue his or their summons directed to such party, stating shortly the matter of such information, and requiring him personally to appear at a certain time and place, before the same or any other Justice, to answer the said information, and to be further dealt with according to law, and every such summons shall be served by any officer of Customs or police, or by any person to whom the same shall be delivered for that purpose, upon the party to whom it is so directed.

221. When any information shall have been exhibited before any Justice for the forfeiture of any goods whatsoever, seized under this or any other Act relating to the Customs, it shall be lawful for such Justice and he is hereby required to summon the party to whom such goods belonged, or from whom they were seized, to appear before him or any other Justice, and upon his or their appearance or default, such Justice may proceed to the examination of the matter, and upon due proof that the goods are liable to forfeiture under this or any other Act relating to the Customs, may condemn the said goods.

222. Where any offence shall be committed in any place upon the water not being within any port, bay, or harbor of the said Province, or within four leagues of the coast line, or where the officers have
have any doubt whether such place is within the boundaries or limits of any such port, bay, or harbor or within four leagues of the coast line, such offence shall for the purposes of this Act, be deemed and taken to be an offence committed on the high seas.

223. In case of the non-payment of any penalty incurred for any offence in respect of which the offender is not liable to detention, the convicting, or any other Justice, may by warrant under his hand and seal, commit such party to any gaol, or house of correction, within his or their jurisdiction, there to remain until the penalty shall be paid, and such Justice is hereby also authorized and required when such party is convicted of any offence for which the punishment of hard labor is inflicted to commit such party by such warrant to any gaol or house of correction, there to be kept to hard labor for such time as may be authorized by this or any other Act relating to the Customs, and such warrants may be executed in any part of the said Province by any officer of Customs or police.

224. Where any person shall or may be convicted before any Justice in any penalty incurred as aforesaid, and except as is hereinafter provided, the said Justice may in cases where upon consideration of the circumstances he shall deem it expedient so to do, and for a first offence only mitigate the payment of the said penalty so as the sum to be paid by such person be not less than one-fourth part of the amount of the penalty in which such person shall have been or may be convicted.

225. Any Justice before whom any person liable to be detained for any offence against this or any other Act relating to the Customs, shall be brought, may either on the confession of such person, of such offence, or on proof thereof upon oath, convict such person of any such offence, and every person so convicted shall immediately upon such conviction pay without any mitigation into the hands of such Justice, for the use of Her Majesty, the penalty imposed for such offence, or in default thereof the said Justice shall, by warrant under his hand and seal, commit such person so convicted as aforesaid, and making such default as aforesaid, to any gaol or house of correction, there to remain until such penalty shall be paid, and such Justice may also when any such person is convicted of any offence for which the punishment of hard labor is inflicted, commit such person to any gaol or house of correction, there to be kept to hard labor for such time as he shall be authorized to do by this or any other Act relating to the Customs.

226. All penalties and forfeitures recovered under this or any other Act relating to the Customs, shall be applied to the purposes next hereinafter mentioned, in such proportions as the Governor, with the advice of the Executive Council, may direct, and in default of such direction in the proportions following, that is to say, one moiety shall be paid to the Treasurer, and the other moiety to the seizing officer, or if there be an informer as well as a seizing officer
As to the commitment and punishment of offenders after conviction, and the mitigation or increase of such punishment under certain circumstances:

227. The Governor, with the advice of the Executive Council, may, by an order to be delivered to the person in whose favor the same is made, mitigate or remit the whole or any part of any penalty or fine incurred by, or imposed upon any person under this or any other Act relating to the Customs, and may also release from confinement any person committed under any such Act, upon and subject in either case to such terms and conditions as shall be expressed in the order for such mitigation, remission, or release, and if such person shall assent to, or avail himself of, such order and any such term or condition shall prohibit any action or other civil proceeding in respect or on account of any matter or thing referred to or mentioned in such order, every action or other civil proceeding commenced or instituted in violation thereof, shall, on satisfactory proof of the facts by affidavit or otherwise, be stayed by the court in which the same shall have been so commenced or instituted or by any Judge thereof.

228. Where any person shall have been committed by any Justice to any goal or house of correction for non-payment of any penalty incurred under this or any other Act relating to the Customs, not exceeding One Hundred Pounds, the keeper of such goal or house of correction is hereby authorized and commanded (if such person shall cite this enactment to such keeper) to discharge such person at the end of six calendar months from the commencement of his imprisonment.

229. Where any persons shall have been convicted before any Justice, of any offence for which any penalty exceeding One Hundred Pounds, shall have been inflicted by this or any other Act relating to the Customs, the said Justice may, if he shall think fit, adjudge that such person shall in default of paying such penalty, be imprisoned for such offence, if it be a first one, in any gaol or house of correction within his jurisdiction, for a period of not less than six, nor more than nine months, and if it shall appear that such party had been before convicted of any offence against this, or any other Act relating to the Customs, it shall and may be lawful for the said Justice if he shall think fit, to order and adjudge that such person shall in lieu of such penalty, be imprisoned in any gaol or house of correction and there kept to hard labor for any period not less than six, nor more than twelve months.

230. Where any person shall have been convicted of any offence against this or any other Act relating to the Customs, for which such person would be liable to be committed to hard labor, it shall and may
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If prisoner be found to have been previously convicted, imprisonment may be extended.

231. Where any person shall have been convicted before any Justice of any offence against this or any other Act relating to the Customs, for which such person is liable to be committed to hard labor, and it shall at any time during the imprisonment of such person be made to appear to the said, or any Justice, that such person had before been convicted of a similar offence, it shall be lawful for such Justice, and he is hereby required to commit such offender to some gaol or house of correction, to be kept to hard labor for any period not less than nine nor more than twelve calendar months in the whole from the date of the first commitment, and to amend the warrant of commitment accordingly, and without including in such amendment any reference to the former conviction, and any gaoler in whose custody such person shall be, is hereby required upon a written order signed by any Justice, to produce such person before such last-mentioned Justice.

Married women may be committed.

232. Where any married woman shall be convicted before any Justice of any offence against this or any other Act relating to the Customs, she shall, in default of paying any penalty she may have incurred, be liable to be committed to prison in the same manner as if she were sole and unmarried.

As to the removal of proceedings before Justices:

233. No writ of certiorari shall issue to remove any proceedings before any Justice under this or any other Act relating to the Customs, nor shall any writ of habeas corpus issue to bring up the body of any persons who shall have been convicted before any Justice under this or any other Act relating to the Customs, 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, the ground of objection to such proceedings or conviction, and upon the return to such writ of certiorari or habeas corpus, no objection shall be entertained by the Court other than such as shall have been stated in such affidavit.

234. No such writ shall issue without notice in writing to the Crown Solicitor, and no return to any such writ shall be considered by the Supreme Court, or any Judge thereof, unless there shall be produced to such Court or Judge, an affidavit in writing, duly sworn, stating that notice of the issuing of such writ was given to the Crown Solicitor, or left at his office four clear days before the return
return of such writ; and with respect to all such writs, there shall be an interval of seven clear days at least between the day of issue and the day of the return thereof, and any such writ issuing without notice, or not in conformity with the directions herein contained, shall be void to all intents and purposes.

As to prosecution by indictment or information for offences:

235. No indictment or information shall be preferred for any offence against this or any other Act relating to the Customs, nor shall any suit be commenced for the recovery of any penalty or forfeiture for any such offence, except in the cases of persons detained and carried before Justices in pursuance of such Act or Acts as aforesaid, unless such indictment or information shall be preferred under the direction of the Collector, or unless such suit shall be commenced in the name of the Attorney-General, the Collector, or of some officer of Customs, under the direction of the Collector.

236. In any prosecution for recovery of any fine, penalty, or forfeiture, incurred under this or any other Act relating to the Customs, the 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*, or otherwise, on such information, as well with respect to the share of such fine, penalty, or forfeiture, to which any officer or officers may be entitled, as to the Queen's share thereof.

237. All suits, indictments, or informations, brought or exhibited for any offence against this or any other Act relating to the Customs, in any Court, or before any Justice, shall be brought or exhibited within three years next after the date of the offence committed.

As to proofs in proceedings in the Supreme Court or before Justices:

238. If in any prosecution under the direction of the Collector, in respect of any goods seized for non-payment of duties, or any other cause of forfeiture, or for the recovering any penalty or penalties under this or any other Act relating to the Customs, any dispute shall arise whether the duties of Customs have been paid in respect of such goods, or the same have been lawfully imported or unshipped, or lawfully shipped, 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.

239. The averment that the Collector has directed or elected that any information or proceedings under this or any other Act relating to the Customs shall be instituted, or that any ship or boat is foreign, or belonging wholly or in part to Her Majesty's subjects,
subjects, or that any person detained or found on board any ship, vessel, 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 the said Province, or any port thereof, or towards any quay, were conveyed for the purpose of exportation contrary to this or any other Act relating to the Customs, or that any goods thrown overboard, staved, or destroyed, were so thrown overboard, staved, or destroyed to prevent seizure, or that any goods thrown overboard, staved, or destroyed, when chased 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 was employed for the prevention of smuggling, or that the offence was committed within the limits of any port, shall be deemed to be sufficient, without proof of such fact or facts, unless the defendant in any such case shall prove to the contrary.

240. If upon any trial a question shall arise whether any person is an officer of the Army, Navy, or marines, on full pay, or an officer of Customs, his own evidence thereof, or other evidence of his having acted as such, shall be deemed sufficient, and such person shall not be required to produce his commission or deputation, unless sufficient proof shall be given to the contrary; and upon the trial of any issue, or upon any judicial hearing or investigation, touching any seizure, penalty, or forfeiture, or other proceeding under any law relating to the Customs or incident thereto, where it may be necessary to give proof of any order issued by the Governor, with the advice of the Executive Council, or by the Collector, the order, or any letter or instructions referring thereto which shall have been officially received by any officer of Customs for his guidance, and under which he shall have acted as such officer, shall be admitted and taken as sufficient evidence and proof of such order.

As to the entry of appearances and claims by the owners of vessels or goods seized by officers of the Customs:

241. No claim nor appearance shall be permitted to be entered to any information filed for the forfeiture of any ship or goods seized for any cause of forfeiture and returned into any Court, unless such claim or appearance be made by or in the true and real name or names of the owner or proprietor of such ship or goods, describing the place of residence and the business or profession of such owner or proprietor, and oath shall be made by such person before a Justice or a Commissioner for taking affidavits in the said Court, that the said ship or goods was or were his property at the time of seizure, or else oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such owner to enter the same, and that to the best of his knowledge and belief such ship or goods were at the time of the seizure thereof the bonâ fide property of the person in whose name such claim or appearance is entered, and on failure of making such proof of ownership, the ship or goods shall be condemned and judgment
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ment shall be entered thereon by default according to the usual practice of the Court as if no claim or appearance had been made.

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

243. When any such ship or goods shall at the time of the seizure thereof be the property of any body corporate or joint stock company, or of persons in any co-partnership actually carrying on trade in any part of the said Province such claim and appearance may be entered, and oath made by the Manager, Secretary, or other officer of such body corporate or joint stock 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 any or either of the facts hereinbefore required to be sworn to, shall be deemed guilty of perjury, and liable to the pains and penalties thereof.

244. In case any information or suit shall be tried for any cause of forfeiture, and a verdict shall be found for the claimant, and it shall appear to the Judge before whom such trial was had that there was a probable cause of seizure, such Judge shall certify on the back of the record that there was such probable cause, and such certificate shall be a bar, and may be pleaded as such to any action, indictment, information, or other proceeding against the party making such seizure, and in case any action, indictment, information, or other proceeding shall be brought to trial against any person whatsoever on account of any seizure (whether any information shall have been or shall be brought to trial for the condemnation of the same or not), and a verdict shall be given for the plaintiff, if the Court or Judge before whom such action, indictment, information, or other proceeding shall be tried shall certify on the back of the record or other proceedings that there was probable cause for such seizure, then the plaintiff shall not be entitled to more than twopence damages, nor to any costs, nor shall the defendant in any such prosecution be fined more than one shilling, and the production of such certificate, or a copy thereof verified by the signature of the officer of the Court having charge thereof, shall be sufficient evidence of such certificate.

As to actions against officers of Customs:

245. No action shall be commenced against any officer of the Army, Navy, or marines on full pay, or of the Customs, or against any person acting under the direction of the Collector for anything done in the execution of or by reason of his office, until ten days next after notice in writing shall have been delivered to him or left at his usual place of abode by the plaintiff, his attorney, or agent, in which notice shall be clearly stated the cause of action and
and the Court in which the same is intended to be brought, the name and place of abode of the plaintiff, and the name and place of business of such attorney or agent, and if any action shall be commenced against any such officer or person, and no such notice shall have been given, such officer or person may call upon the plaintiff to establish to the satisfaction of the Court or a Judge on affidavit, that such action is brought for some act, matter, or thing, not done in the execution of or by reason of his office, and if the plaintiff shall fail so to satisfy the Court or Judge, such action shall be stayed: Provided always, that if the plaintiff shall so satisfy the Court or Judge 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 such affidavit.

246. Upon the trial of any action brought in pursuance of such notice, the plaintiff shall not be entitled to a verdict without proving on the trial that such notice had been duly served, and in default of such proof the defendant in such action shall receive a verdict, nor shall any such plaintiff be at liberty to produce any evidence of any cause of action except such as has been distinctly stated in such notice.

247. It shall be lawful for any officer or person to whom such notice shall be given, at any time within ten days after service of such notice as aforesaid, to tender amends to the plaintiff, his attorney, or agent, and in case such amends be not accepted to plead such tender in bar of the action, together with the plea of "Not Guilty," and other pleas with leave of the Court where such leave is or shall be by law required or necessary, and if upon the trial of such action the Jury shall find the amends so tendered sufficient, they shall give a verdict for the defendant.

248. Every such action against any such officer or person as aforesaid shall be commenced within two calendar months after the cause of action shall have arisen, and if such action be brought in respect of any seizure made by such officer or person, such cause of action shall not be deemed to have arisen until the day after the trial of the information with respect to such seizure, and the venue in such action shall be local, and the defendant may plead the general issue, and give the special matter in evidence in the trial thereof.

249. In the event of any party so complaining as aforesaid resorting for redress to the Local Court, the proceedings and conduct of the suit shall be regulated as nearly as the circumstances of the case shall allow, in conformity with the provisions of the Acts and orders which govern the procedure and practice of such Court: Provided always that no such action shall be brought in any Local Court if before being served with a summons in any such action the person on whom such notice shall have been served, or his attorney or agent, shall give a written notice to the party so complaining as aforesaid, that he objects to being sued in such Local Court.
Court for such cause of action, and if any such action shall be so brought in such Local Court after such notice, all proceedings in such action shall be stayed.

250. The Attorney-General or Crown Solicitor, or any clerk duly appointed to act on behalf or under the directions of the said Attorney-General or Crown Solicitor, and the Collector, or any officer of Customs under the order and direction of the Collector, may prosecute, defend, or conduct any proceeding before any Justice, in any case or matter relating to the Customs to be heard or determined by such Justice.

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

252. For the purpose of carrying out the provisions of this Act, the Collector shall have power to make such by-laws, orders, rules, and regulations, subject to the approval of the Governor, with the advice of the Executive Council, as may be necessary, provided such by-laws, orders, rules, and regulations shall be published in the Government Gazette before they shall come into force.

253. All orders, rules, and regulations now in force relating to the Customs, or to the duties, or officers thereof, made under any Act or Acts relating to the Customs hereby repealed, shall remain in force until altered, revoked, or rescinded, or others made in lieu thereof, and all acts done in pursuance of any such orders, rules, and regulations shall be valid.

254. This Act may be cited as "The Customs Consolidation Act, 1863."

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

D. DALY, Governor.
FIRST SCHEDULE.

Form of Information before Justices of the Peace.

Be it remembered that A. B. informs me, the undersigned, one of Her Majesty’s Justices of the Peace—

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 2. of the Customs Consolidation Act, 1863, whereby the said C. D. has forfeited the sum of One Hundred Pounds, as the case may be, for which the Collector 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 3. of the Customs Consolidation Act, 1863, 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 4. of the Customs Consolidation Act, 1863, 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, harbor, or river] of the Colony, contrary to section 5. of the Customs Consolidation Act, 1863, 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 6. of the Customs Consolidation Act, 1863, 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 7. of the Customs Consolidation Act, 1863, whereby the said C. D. has forfeited the sum of One Hundred Pounds.

COUNT 7.
That C. D. did counterfeit or falsify [or willfully 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 8. of the Customs Consolidation Act, 1863, 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 9. of the Customs Consolidation Act, 1863, whereby the said C. D. has forfeited the sum of One Hundred Pounds.

COUNT 9.
That a certain vessel [or boat] called the —— of C. D. was owner [or master, as the case may be] was unlawfully used in exporting, importing, shipping, unshipping, landing, removing, carrying, or conveying, certain uncustomed or prohibited goods, to wit [here mention generally the goods], contrary to section 10. of the Customs Consolidation Act, 1863, whereby the said C. D. has forfeited the sum of which the Collector 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 1863, 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 Collector, as the case may be,] contrary to section 1863, 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 1863, 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 1863, whereby the said C. D. has forfeited the sum of being treble the value of the said goods.

COUNT 14.
That C. D. was concerned in importing certain prohibited or restricted goods, to wit [here mention generally the goods], contrary to section 1863, 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 Collector has elected to sue.

COUNT 15.
That C. D. was concerned in unshipping [shipping, harboring, or having possession of] certain prohibited, restricted, or uncustomed goods, to wit [here mention generally the goods], contrary to section 1863, 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 Collector 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 1863, 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 Collector 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 section 1863, 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 Collector 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 1863, 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 Collector 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 Consolidation Act, 1863, 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 Consolidation Act, 1863, 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 at rescue of seized goods, or in the destruction, or attempt at destruction thereof, contrary to section of the Customs Consolidation Act, 1863, 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 Consolidation Act, 1863, 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
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 Collector, before me the undersigned, one of Her Majesty's Justices of the Peace for that, &c.
These are therefore to require you personally to appear before me or such other Justice or 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 

Form of Summons on Information for Condemnation of Seizures.

To in the of
An information having been preferred by [A. B.] an officer of Customs, to wit. } under the direction of the Collector, before me the undersigned, one of Her Majesty's Justices of the Peace, 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 Consolidation Act, 1863, and claimed by you.
These are to require you to appear before me or such other Justice or 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 You are hereby required personally to be and appear on the day of to wit. } , at the hour of o'clock in the forenoon, at in the of , before me or such other of Her Majesty's Justices of the Peace
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 Consolidation Act, 1863, 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.

Be it remembered that on this day of , in the year of our Lord , C. D. is convicted before me [or us as the case may be] the undersigned, one [or two] of Her Majesty's Justices of the Peace, 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 imprisonment in default of payment] I or we adjudge the said C. D. for his said offence to forfeit and pay the sum of , which [if such be the case] I or we mitigate to the sum of , and if the said sum of be not forthwith paid I or we adjudge the said C. D. to be imprisoned in Her Majesty's gaol at , in the of until the same be paid [or where it shall have been so adjudicated, and instead of the words "until the same shall be paid" the words "for the period of six 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] I or we adjudge the said C. D. for his said offence [and where the party has been previously convicted insert here "he having been previously convicted"] to be imprisoned in Her Majesty's house of correction [or gaol] at , in the of , and there be 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 

---

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 , in the of [C. D.], having been this day convicted before me [or us as the case may be] the undersigned, one [or two] of Her Majesty's Justices of the Peace, upon the information of [A. B.] an officer of Customs, of having [here state the offence generally, and the date thereof] I [or we as the case may be] did adjudge that the said [C. D.] had forfeited for his said offence the sum of , [adding if mitigated] which I [or we as the case may be] 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 of , and to deliver him to the said keeper thereof.

And I [or we] the said Justice or Justices [as the case may be] do hereby authorize 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 discharged according to law [or if it be so adjudicated insert instead of what follows the word "gaol" the words "for the period of six calendar months, unless he shall sooner pay the said sum of "]

Given under hand and seal at , in the of , this day of , 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 [or house to wit. ] of correction at , in the of [C. D.], having been this day duly convicted before me [or us as the case may be] the undersigned, one [or two] of Her Majesty's Justices of the Peace, upon the information of [A. B.] an officer of Customs, of having [here state the offence generally and date thereof] I [or we as the case may be] did adjudge that the said C. D. should for
Customs Consolidation Act.—1863.

his said offence [if previously convicted say "he having been previously convicted"] be imprisoned in the at , in the said of , 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 , and to deliver him to the said keeper thereof, and I [or we] the said justice or justices [as the case may be] do hereby authorize 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 your said 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.

I Be it remembered that an information having been exhibited by [A.B.] to wit I an officer of Customs, before me the undersigned, one of Her Majesty’s Justices of the Peace, for the condemnation of [here state the goods] for being dealt with contrary to section of the Customs Consolidation Act, 1863, 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 [as the case may be] I or we [as the case may be] 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

SECOND SCHEDULE.

Report.

<table>
<thead>
<tr>
<th>Ship’s Name.</th>
<th>Owner’s Name.</th>
<th>Tonnage.</th>
<th>British or Foreign.</th>
<th>Number of crew.</th>
<th>Name of Master, and whether a British or foreign subject.</th>
<th>Port or place from whence arrived.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
<td>3.</td>
<td>4.</td>
<td>5.</td>
</tr>
<tr>
<td>Name or names of places where laden in order of time.</td>
<td>Marks.</td>
<td>Nos.</td>
<td>Packages and descriptions of goods, particulars of goods, stowed, loose, and general denomination of contents of each package of spirits, tobacco, cigarettes, or snuff intended to be imported at this port.</td>
<td>Name of Consignee.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings, or if in ballast state in "ballast only."]

Stores
Surplus stores remaining on board,

\[
\begin{align*}
\text{viz.} & \quad \ldots & \quad \ldots & \quad \ldots & \quad \ldots \\
\text{Pilots' names} & \quad \ldots & \quad \ldots & \quad \ldots & \quad \ldots \\
\text{At what station ship lying...} & \quad \ldots & \quad \ldots & \quad \ldots & \quad \ldots \\
\text{Agent's name and address...} & \quad \ldots & \quad \ldots & \quad \ldots & \quad \ldots \\
\end{align*}
\]

I declare that the entry above written is a just report of my ship and of her loading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered goods out of my said ship since her departure from [London] the last foreign place of loading (except at) [stating where if any where].

(Signed)

Master.

Signed and declared this day of

In presence of

(Countersigned)

Collector.

THIRD SCHEDULE.

<table>
<thead>
<tr>
<th>Wharf, dock, or station</th>
<th>Ship's name</th>
<th>Whether British or foreign ship</th>
<th>Master's name</th>
<th>Port or place from whence imported</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Here state the particulars according to the above headings.]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Marks</th>
<th>Nos.</th>
<th>Number of packages</th>
<th>Description and quantity of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Here state the particulars according to the above headings.]</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount of duty payable</td>
<td>...</td>
<td>...</td>
</tr>
</tbody>
</table>

Dated this day of 18

(Signed)

Importer [or Agent].

I [name of importer or agent], of [place of abode] do hereby declare that I am the importer
importer (or agent duly authorized by A.B. the importer) of the goods contained in this Bill of entry, and that I enter the same goods as of the value of [money in words at length]

Witness my hand the day of 18 Importer [or Agent].

FOURTH SCHEDULE.

Bill of Sight.

Port of [name of port of importation.]

<table>
<thead>
<tr>
<th>Importer [name of importer]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wharf, dock, or station.</td>
</tr>
<tr>
<td>Ship's name.</td>
</tr>
<tr>
<td>Whether British or foreign.</td>
</tr>
<tr>
<td>Master's name.</td>
</tr>
<tr>
<td>Port or place from whence imported.</td>
</tr>
<tr>
<td>Name of importer or of his agent.</td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

<table>
<thead>
<tr>
<th>Marks.</th>
<th>Numbers.</th>
<th>Number of Packages, with the best description of the Goods the Importer is able to give.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

I the importer (or agent to the importer) of the goods above mentioned do hereby declare that I have not [if importer] or that to the best of my knowledge he has not [if agent] 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 186 (Signed) Importer [or Agent].

(Signed) Coll.

FIFTH SCHEDULE.

Entry outwards.

Port of [name of port of exportation].

<table>
<thead>
<tr>
<th>Ship's name.</th>
<th>If British, state the port of registry; if foreign, the country,</th>
<th>Tonnage.</th>
<th>Master's name.</th>
<th>Owner's name.</th>
<th>Port of destination.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.]
**SIXTH SCHEDULE.**

*Shipping Bill for Warehoused or Drawback Goods.*

[State as above described the class to which the goods to be exported belong.]

<table>
<thead>
<tr>
<th>Ship's name</th>
<th>Whether British or foreign</th>
<th>Master's name</th>
<th>The port of destination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above heading.]

<table>
<thead>
<tr>
<th>Marks</th>
<th>Numbers</th>
<th>Description of packages</th>
<th>Quantity, quality, and description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

Total number of packages ......

I claim drawback on 

[Here state the quantity and description in words, at length, of any goods in respect of which drawback is claimed.]

(Signed) Exporter [or Agent.]

Station of clearance

(Countersigned) Officer of Customs.

Dated day of 186 .

**SEVENTH SCHEDULE.**

*Bill of Entry for Goods Free of Duty.*

<table>
<thead>
<tr>
<th>Ship's name</th>
<th>Whether British or foreign</th>
<th>Master's name</th>
<th>Port or place of destination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Marks</th>
<th>Numbers</th>
<th>Description of packages</th>
<th>Quantity, quality, and description of goods</th>
<th>The value of South Australian and of foreign, including British goods</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>£ s. d.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total number of packages,

Total value, £
26° & 27° VICTORIÆ, No. 12.

Customs Consolidation Act.—1863.

I declare the value of the South Australian goods above described to be

(Signed) Exporter [or Agent].

Station of clearance

(Countersigned) Officer of Customs.

Dated this day of 186 .

EIGHTH SCHEDULE.

Content.

<table>
<thead>
<tr>
<th>Port of</th>
<th>Owner's name.</th>
<th>Tons.</th>
<th>Number of guns.</th>
<th>If British, port of registry; if foreign, the country.</th>
<th>Number of crew.</th>
<th>Name of Master.</th>
<th>Number of passengers or troops.</th>
</tr>
</thead>
</table>

[Here state the particulars according to the above headings.]

<table>
<thead>
<tr>
<th>Warehoused goods.</th>
<th>Drawback and restricted goods.</th>
<th>British goods and foreign goods free of duty and not for drawback, and South Australian goods.</th>
</tr>
</thead>
</table>

[If any state marks and numbers of packages.] [If any state description of packages.] [If any state “sundry packages containing” either class as the case may be.]

[If any goods shall have been reported inwards for exportation in such ship they must be so stated.]

Cleared Dated Examined (Signed) Officer of Customs.

I do declare that the above content is a true account of all goods shipped or intended to be shipped on board the above-mentioned ship, and correct in other particulars.

(Signed) Master.

Signed and declared this day of before me

(Signed) Collector

NINTH
<table>
<thead>
<tr>
<th>Port of</th>
<th>Ship's name</th>
<th>Owner's name</th>
<th>Tonnage</th>
<th>Port of registry</th>
<th>Master's name</th>
<th>Whither bound</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

<table>
<thead>
<tr>
<th>Foreign goods distinguishing warehoused goods removed under bond.</th>
<th>Quantities</th>
<th>Here state &quot;sundry other goods&quot; or &quot;no other goods&quot; as the case may be.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[Here state the particulars according to the above headings.]

(Signed)

Cleared the day of 186

(Signed) Master.

(Signed) Collector.