

No. XVI.

An Act for granting to Her Majesty certain CUSTOMS DUTIES.
 Duties of Customs and for other purposes.
 [28th September, 1886.]

BE it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

1. This Act may be cited as the "Customs Duties Act of 1886" Commencement of Act. and shall be taken to have come into operation on the seventh day of the month of April one thousand eight hundred and eighty-six.

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

3. There shall be charged on the importation of all goods not enumerated in the said Schedule A and not being goods exempt from duty as specified in the Free List set forth in Schedule B hereto a duty of five pounds per centum for every one hundred pounds of the value thereof. Ad valorem duties. Free List.

4. All goods imported for the supply of Her Majesty's service shall be exempt from all duties and imposts of every description whatsoever and nothing in this Act contained shall be deemed to alter or repeal the provisions of the "Customs Regulation Act 1879." Remission of duties on goods for Her Majesty's service and on wine for officers.

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

6. In all cases in which goods shall after the passing of this Act be chargeable according to the value of such goods such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration in the form hereinafter prescribed of the importer of such goods or of his authorized agent—

Port of

I A.B. do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages marked numbered and described above and that the value of such goods mentioned in the said invoice and therein stated as [*here state value*] was to the best of my belief the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand this day of one thousand eight hundred and

Declared before me the day of A.B.
 (Signed) E.D.

Collector (or other proper officer).

And

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And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer and the invoice value so declared shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

As to declaration of shipping clerks &c. in certain cases.

7. Any declaration authorized or required by this Act made by any shipping clerk or known employé of any importer or owner of goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods unless the contrary be proved and in any indictment for a false declaration under the two hundred and ninety-eighth section of the "Criminal Law Amendment Act" the importer owner of goods or person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

Officer may assess value.

8. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth or if upon view and examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate such Collector of Customs or other proper officer may detain the said goods and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer or if the value of such goods is unknown or uncertain then the value of such goods shall be ascertained according to such rules and regulations as the Governor with the advice of the Executive Council may from time to time make in that behalf and the duty shall be paid according to the value so ascertained Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session and if Parliament shall not be then in Session within one month after the commencement of the next ensuing Session.

Examination of importer or agent on oath.

9. In cases where it is alleged that the genuine invoice cannot be produced the Collector of Customs when he shall think fit may examine any importer or his agent or both of them upon oath as to the value of any goods liable to duty *ad valorem* and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid and in case such importer or agent shall upon being summoned neglect or refuse to attend for examination or shall refuse to be sworn or to answer such questions as shall be put to him by the said Collector then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer and such assessed value shall be deemed to be the true and real value thereof and such importer or agent or both of them so neglecting or refusing as aforesaid shall also be liable to pay a penalty not exceeding twenty pounds.

How goods to be dealt with if undervalued.

10. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon after such examination and assessment as aforesaid and also the costs of such examination and assessment in the event of the valuation being greater than declared on the bill of entry the Collector of Customs or proper officer shall subject to the approval of the Colonial Treasurer take and secure such goods with the packages thereof and cause the same to be sold by public auction within the space of twenty days at furthest after such examination and at such time and place as such Collector or other officer shall by notice published in the *Government Gazette* and some local daily newspaper at least four days from the day of sale appoint for

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for that purpose and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered together with any freight and charges paid thereon by such importer or his agent not exceeding ordinary or current rates and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

11. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the sixth section of this Act has been incorrectly stated in such declaration it shall be lawful for the said Collector in lieu of any other proceeding authorized by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured and (within five days from the landing thereof) to take such goods for the use of the Crown and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration together with an addition of ten pounds per centum thereon and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same and shall dispose of such goods for the benefit of the Crown and the proceeds of such sale shall be paid into the Consolidated Revenue Fund Provided however that the said Collector if he shall see fit may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he the said Collector may direct.

Detention and sale of goods under value.

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

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

Forfeiture of goods in cases of fraud, &c.

13. In order to assist the Customs Officers in ascertaining the value of goods subject to *ad valorem* duty the Collector of Customs may obtain the assistance of one or more persons well acquainted in the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place and who when required by the said Collector or other proper officer shall assist in assessing the true value of such goods after the entry thereof and such valuator or valuers shall be paid for their services as the Colonial Treasurer may direct.

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

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

Penalties how recoverable and applicable.

15. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place or any officer having authority from the Governor-in-Council or from the Collector of Customs for the particular duty or purpose in connection with which such term is used.

"Proper Officer."

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

Application of Customs Regulation Act.

17. The Acts hereinafter enumerated or the unrepealed portions thereof are hereby declared to have been repealed on and from the seventh day of April one thousand eight hundred and eighty-six viz. :—

Repeal of Acts saving.

thirty-

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thirty-fourth Victoria number twenty-one thirty-fourth Victoria number twenty-four thirty-seventh Victoria number five forty-third Victoria number sixteen and forty-seventh Victoria number ten But the repeal hereby enacted shall not affect the past operation of any of the said Acts nor anything lawfully done or commenced thereunder.

Duration of Act.

18. This Act shall continue and be in force until the seventh day of April in the year one thousand eight hundred and eighty-nine and no longer unless on such last-mentioned day Parliament shall not be in Session and in that case shall continue in force until the end of the Session of Parliament holden next after the seventh day of April one thousand eight hundred and eighty-nine.

SCHEDULES.

SCHEDULE A.

FIXED DUTIES.

		s.	d.
Acid acetic	per gallon	2	6
Aerated and mineral waters—pints and smaller quantities	per dozen	0	6
Arrowroot	per lb.	0	1
Bacon—partially cured or green	per lb.	0	2
Bags—Calico	per cwt. gross	3	4
Bags—Paper plain	per cwt. gross	3	4
Baking powder yeast custard and egg powders and self-raising flour	per lb.	0	1
Barley—pearl prepared or patent	per lb.	0	1
Beer ale porter spruce or other beer cider and perry—			
In wood or jar	per gallon	0	6
In bottle	per gallon	0	9
For six reputed quarts or twelve reputed pints	per gallon	0	9
Bi-Carbonate of Soda and Tartaric Acid	per lb.	0	1
Biscuits—other than ship	per lb.	0	2
Bitters—containing not more than 25 per cent. of proof spirit	per gallon	4	0
Containing more than 25 per cent. of proof spirit	per gallon	12	0
Blue	per lb.	0	1
Bolts Spikes Nuts Rivets Screws—pointed or flat Bolt-rings and Washers—plain or galvanized metal	per cwt.	2	0
Butter and Lard	per lb.	0	1
Cakes	per lb.	0	2
Caraway Seeds	per lb.	0	2
Chillies	per lb.	0	2
Cocoa-nut in Sugar	per lb.	0	2
Cordials not containing Spirit Balm Syrups Fruit Essences Lime-fruit and Limejuice Cordials Citronade Raspberry Vinegar Aromatic Vinegar Raspberry and Strawberry Acids—			
Pints and smaller quantities	per dozen	0	9
Reputed quarts	per dozen	1	6
Cream Tartar	per lb.	0	1
Candles per lb. or reputed package of that weight and so in proportion for any such reputed weight	per lb.	0	1½
Cement	per barrel	2	0
Cheese	per lb.	0	2
Chicory Dandelion and Taraxacum—			
Raw or kiln-dried	per lb.	0	3
Roasted ground or mixed with any other article	per lb.	0	6
Chocolate—Plain or mixed with any other article and Chocolate Creams	per lb.	0	6
Cigars	per lb.	6	0
Cigarettes (including wrappers)	per lb.	6	0
Cocoa—raw without allowance for husks or shells	per lb.	0	3
Cocoa—prepared paste or mixed with any other article	per lb.	0	6
Coffee—raw	per lb.	0	3
Coffee—roasted ground or mixed with any other article	per lb.	0	6
Comfits	per lb.	0	2
Confectionery	per lb.	0	2

Cordage

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		s. d.
Cordage	per ton	40 0
Corn Flour	per lb.	0 1
Dates	per lb.	0 1
Doors—wood not otherwise charged	each	2 0
Dynamite and Litho-fracteur	per lb.	0 1
Effervescing powder and powders	per lb.	0 1
Essences flavouring and fruit containing not more than 25 per cent. of proof spirit	per gallon	4 0
Containing more than 25 per cent. of proof spirit	per gallon	12 0
Farinaceous foods prepared not being wheaten flour or oatmeal	per lb.	0 1
Fish dried preserved or salt	per lb.	0 1
Fish-paste	per lb.	0 1
Fruits—Bottled—		
Reputed quarts	per dozen	2 0
Reputed pints and smaller quantities	per dozen	1 0
Dried fruits	per lb.	0 2
Fruit salts	per lb.	0 2
Fruits candied... ..	per lb.	0 2
Fruits boiled or in pulp—partially preserved with or without sugar	per lb.	0 1
Gelatine Glue and Size	per lb.	0 1
Ginger dried or green	per lb.	0 1
Glucose liquid and syrup	per cwt.	3 4
Glucose solid	per cwt.	5 0
Groats patent	per lb.	0 1
Ham	per lb.	0 2
Hops	per lb.	0 6
Honey	per lb.	0 1
Iron chains not otherwise exempted	per ton	20 0
Iron galvanized in bars bundles or sheets or corrugated	per ton	40 0
Galvanized manufactures	per ton	60 0
Iron or steel wire	per ton	20 0
Isinglass	per lb.	0 1
Jams—per pound or reputed package of that weight and so in proportion for any such reputed weight	per lb.	0 1
Jellies—per pound or reputed package of that weight and so in proportion for any such reputed weight	per lb.	0 1
Lead—sheet roll or pipe	per ton	40 0
Liquorice and liquorice paste	per lb.	0 2
Lozenges of all kinds... ..	per lb.	0 2
Maizena	per lb.	0 1
Malt	per bushel	0 9
Mustard	per lb.	0 1
Macaroni and vermicelli	per lb.	0 1
Meats poultry soups game potted paste or preserved in tins or jars not otherwise charged... ..	per lb.	0 1
Meat extract	per lb.	0 2
Milk condensed or preserved	per lb.	0 1
Milk foods	per lb.	0 1
Nails	per ton	40 0
Nuts—Edible of all kinds except cocoa nuts	per lb.	0 1
Naptha and gasoline	per gallon	0 6
Oatmeal	per cwt.	2 0
Oilmen's Stores—		
Sauces and pickles—quarts	per dozen	1 0
Sauces and pickles—pints and smaller quantities	per dozen	0 6
Opium and any preparation or solution thereof not imported for use as a known medicine	per lb.	20 0
Oils except black cocoanut and sperm	per gallon	0 6
Oils in bottle except Essential Oils—		
Reputed quarts	per dozen	1 6
Reputed pints	per dozen	0 9
Reputed half-pints and smaller sizes	per dozen	0 6
Paints and colours ground in oil	per ton	60 0
Paper—		
Brown	per cwt.	3 4
Advertising matter—circulars posters and notices—printed or lithographed for distribution or for sale... ..	per lb.	0 1
Pepper	per lb.	0 2
Playing cards	per doz. packs	3 0
Powder—		
Sporting	per lb.	0 3
Blasting	per lb.	0 1
Preserves	per lb.	0 1
Pitch tar and resin	per barrel	2 0

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									s.	d.
Plaster and Plaster of Paris	per barrel			2	0
Prunes	per lb.			0	2
Putty	per cwt.			2	0
Rice	...	...	...	...	...	per ton			60	0
Rice flour or ground...	...	...	...	...	...	per lb.			0	1
Rope (gross)	...	...	...	...	...	per ton			40	0
Sago	...	...	...	...	...	per lb.			0	1
Salt	...	...	...	...	...	per ton			20	0
Saltpetre	...	...	...	...	...	per ton			20	0
Sarsaparilla—If containing not more than 25 per cent. of proof spirit	...	...	...	...	...	per gallon			4	0
If containing more than 25 per cent. of proof spirit...	...	...	...	...	...	per gallon			12	0
Sashes	...	...	...	...	...	each sash			2	0
Shot	...	...	...	...	...	per cwt.			5	0
Shutters (Wood)	...	...	...	...	...	each			2	0
Soda crystals (gross)	...	...	...	...	...	per ton			20	0
Spices...	...	...	...	...	...	per lb.			0	2
Spirits—On all kinds of Spirits imported into the Colony the strength of which can be ascertained by Sykes' Hydrometer	...	...	...	...	...	per proof gallon			12	0
No allowance beyond 16·5 shall be made for the under proof of any spirits of a less hydrometer strength than 16·5 under proof.										
On all Spirits and spirituous compounds imported into the Colony the strength of which cannot be ascertained by Sykes' Hydrometer	...	...	...	...	...	per liquid gallon			12	0
Case Spirits—Reputed contents of two three or four gallons shall be charged—										
Two gallons and under as two gallons.										
Over two gallons and not exceeding three as three gallons.										
Over three gallons and not exceeding four as four gallons.										
Methylated	...	...	...	...	...	per gallon			2	0
Starch and starch powder	...	...	...	...	...	per lb.			0	1½
Stearine	...	...	...	...	...	per lb.			0	1
Succades and sweetmeats	...	...	...	...	...	per lb.			0	2
Sugar—refined	...	...	...	...	...	per cwt.			6	8
Raw	...	...	...	...	...	per cwt.			5	0
Molasses and treacle	...	...	...	...	...	per cwt.			3	4
Safes (iron) and iron doors...	...	...	...	...	...	per cwt.			3	0
Spirits perfumed water florida water and bay rum	...	...	...	...	...	per liquid gallon			15	0
Sherbert	...	...	...	...	...	per lb.			0	1
Soap—Toilet—fancy and scented	...	...	...	...	...	per lb.			0	1
Other than fancy or scented	...	...	...	...	...	per cwt.			2	0
Sugar Candy	...	...	...	...	...	per lb.			0	2
Tea	...	...	...	...	...	per lb.			0	3
Timber—										
Dressed	...	...	...	...	...	per 100 ft. superficial			3	0
Rough and undressed	...	...	...	...	...	per 100 ft. superficial			1	6
Palings	...	...	...	...	...	per 100			1	0
Laths	...	...	...	...	...	per 1,000			0	9
Pickets dressed...	...	...	...	...	...	As dressed timber.				
Shingles	...	...	...	...	...	per 1,000			1	0
Tobacco—Delivered from ship's side or from a Customs bond for home consumption—manufactured unmanufactured and Snuff	...	...	...	...	...	per lb.			3	0
Tobacco—Unmanufactured entered to be manufactured in the Colony At the time of removal from a Customs' bond or from an importing ship to any licensed tobacco manufactory for manufacturing purposes only into Tobacco Cigars or Cigarettes.	...	...	...	...	...	per lb.			1	0
Tobacco—Sheepwash	...	...	...	...	...	per lb.			0	3
Turpentine	...	...	...	...	...	per gallon			1	0
Tapioca and Semolina	...	...	...	...	...	per lb.			0	1
Tongues dried or preserved...	...	...	...	...	...	per lb.			0	1
Twine and Lines	...	...	...	...	...	per cwt.			2	0
Tinctures containing spirits the strength of which cannot be ascertained accurately by Sykes' hydrometer	...	...	...	...	...	per liquid gallon			12	0
Varnish and Lithographic Varnishes	...	...	...	...	...	per gallon			2	0
Vinegar other than Aromatic or Raspberry	...	...	...	...	...	per gallon			0	6
Vegetables—										
Preserved (not otherwise charged)	...	...	...	...	...	per lb.			0	1
Salted or in brine	...	...	...	...	...	per lb.			0	1
In salt water	per lb.			0	1
Preserved Mushrooms	per lb.			0	1
Preserved Tomatoes	per lb.			0	1

Wines—

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	s.	d.
Wines—		
Sparkling—for six reputed quarts or twelve reputed pints	10	0
Other kinds per gallon	5	0
Other kinds for six reputed quarts or twelve reputed pints	5	0
Woolpacks per cwt. gross	3	4
Wax—		
Japan per lb.	0	1
Paraffine per lb.	0	1
Mineral per lb.	0	1
Vegetable per lb.	0	1
Zinc—perforated or manufactured per cwt.	3	0

And upon all other articles goods wares and merchandize imported into the said Colony and not enumerated in Schedule A or B—

For every £100 on the value thereof the sum of Five pounds.

SCHEDULE B.

FREE LIST.

Anchors.	Hides.
Bags and Sacks.	Horns.
Bags—gunny and ore bags.	Horse Hoes.
Bark.	Reapers.
Bones.	Mowers.
Books being Literary Compositions and Periodicals.	Hay Rakes.
Bechê de Mer.	Iron—bar rod plate sheet bundle hoop and pig.
Ballast (ship's).	Iron scrap and old.
Bags and Woolpacks used and returned.	Ivory Nuts.
Cables Chain—Iron—not less than half an inch in diameter.	Kapok.
Canvas.	Lead—pig.
Clod Crushers.	Live animals.
Candle Nuts.	Metals old.
Cocoanuts.	Meat fresh.
Cobalt Metal.	Military and Naval Stores.
Coin.	Manures.
Casks old.	Music printed.
Copra.	Newspapers printed.
Chalk.	Nickel unmanufactured.
Cotton Waste.	Oils—
Cotton Raw.	Black.
Chaff.	Cocoanut.
Copper Ingots.	Sperm.
Cultivators.	Onions.
Fibre.	Ores.
Field Rollers.	Passengers' baggage being cabin furniture and personal luggage second-hand furniture and effects accompanying any passenger which have been in such passenger's own use up to fifty pounds in value and which are not imported for sale.
Fish fresh.	Pearl Shell.
Flax.	Ploughs.
Flour not otherwise charged.	Pulu.
Flock.	Phormium.
Fluid Extracts.	Plants.
Fruit green.	Potatoes.
Fungus.	Rags.
Gold unmanufactured.	Rope old.
Grain and Pulse—	Scarifiers.
Barley.	Shooks and Staves.
Beans.	Silver unmanufactured.
Bran.	Sails old.
Maize.	Seed Sowers.
Oats.	Skins.
Pease split and dried.	Sandal Wood.
Pollard.	Specimens of Natural History.
Sharps.	Seeds Garden.
Wheat.	Shrubs.
Guano.	Spun Yarn and Coir Yarn.
Gum Kauri.	
Harrows.	
Hay.	
Hemp.	
Hoofs.	

Stones—

Dairies Supervision.

Stones—

Building.
Flag.
Grind.
Kerbing and Guttering.
Mill.
Paving.
Straw.
Strippers.
Tallow.
Threshing Machines.
Tin Ingots.

Trees.

Tortoisehell.
Vegetables Fresh.
Whiting.
Wool.
Whalebone.
Winnowing Machines.
Yams.
Yellow Metal Sheets.
Yellow Metal Nails.
Zinc—plain sheet.
