ANNO TERTIO

GEORGII IV. REGIS.

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C A P. XCVI.

An Act to continue, until the First Day of *January* One thousand eight hundred and twenty-four, an Act passed in the Fifty-ninth Year of His late Majesty, relating to imposing and levying Duties in *New South Wales;* to authorize the imposing and levying other Duties on Goods imported into the said Colony; and to suspend, for Ten Years, the Payment of Duty on the Importation of certain Goods the Produce of *New South Wales*.

[30th *July* 1822.]

WHEREAS an Act of Parliament passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to stay Proceedings against* 59G.3.c.114. *any Governor or other Person concerned in imposing and levying Duties in* New South Wales; *to continue, until the First Day of* January *One thousand eight hundred and twenty-one, certain Duties*; *and to empower the said Governor to levy a Duty on Spirits made in the said Colony;* which Act was further continued by another Act,

passed in the First and Second Years of the Reign of His present Majesty, until the First Day of *January* One thousand eight hundred and twenty-three: And whereas it is expedient that the said Act should be further continued, and that further and additional Provisions should be made for imposing and levying certain Duties upon Spirits and Tobacco, and an *ad valorem* Duty upon all other Goods, Wares, and Merchandizes imported into the said Colony, for defraying the Expences thereof; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same,

Recited Act continued till Jan. 1, 1824.

That the said recited Act of the Fifty-ninth Year of the Reign of His late Majesty, and the Provisions therein contained, except so far as the same or any of them are by this Act varied or altered, shall be and the same are continued in force from the First Day of *January* One thousand eight hundred and twenty-three, until the First Day of *January* One thousand eight hundred and twenty-four.

Governor may impose the Duties following, viz.

II. And be it further enacted, That from and after the passing of this Act, it shall be lawful for the Governor, or other Person administering the Government of *New South Wales* for the Time being, to impose by any Proclamation made, or Order or Orders issued, in the said Colony for that Purpose, the several and respective Rates and Duties following; that is to say, upon the Importation into the said Colony, or any of the Settlements or Dependencies thereof, or belonging thereto, or under the Controul or Administration of the Governor or Person exercising the Government of the said Colony and its Dependencies, of all Spirits the Produce and Manufacture of the United Kingdom, or Rum the Produce of His Majesty's Plantations in the *West Indies*, imported directly from the United Kingdom, a Duty not exceeding the Amount of Ten Shillings, and of all other Spirits a Duty not exceeding the Amount of Fifteen Shillings, upon each Gallon of Spirits so imported, and so in proportion for any greater or lesser Quantity; and upon the Importation of all Tobacco, a Duty not exceeding Four Shillings for and upon each Pound Weight so imported into the said Colony, and so in proportion for any greater or less Quantity; and upon the Importation of all Goods, Wares, and Merchandizes, not being the Growth, Produce, or Manufacture of the United Kingdom of *Great Britain* and *Ireland*, imported directly from some Port in the United Kingdom, a Duty not exceeding Fifteen Pounds upon every One hundred Pounds in value of the Goods, Wares, and Merchandizes so imported, and so in proportion for any greater or less Value.

On British Spirits, or Rum imported directly from the United Kingdom, 10*s.* per Gallon, and on other Spirits, 15*s.*

On Tobacco, 4*s.* per lb.

On all Foreign Goods, 15*l.* for every 100*l.* in Value.

Power to reduce and revive Duties.

III. And be it further enacted, That it shall be lawful for the Governor, or other Person administering the Government of *New South Wales*, by any Proclamation or Order or Orders to be by him for that Purpose issued, to discontinue or reduce any such Duties from Time to Time as Occasion may require, and also from

Time to Time to revive any Duties so discontinued or reduced, and again to levy the same: Provided always, that it shall not be lawful for any Governor or other Person administering the Government of the said Colony, to order the levying or raising of any higher Rate of Duty than is authorized by this Act.

Regulations to be established for levying the Duties.

IV. And be it enacted, That it shall be lawful for the Governor, or other Person for the Time being administering the Government of the said Colony, to make such Rules and Regulations as to him may seem fit and proper, for the more effectual Collection and Levying of all or any of the said Rates and Duties, and for that Purpose to impose such reasonable Fines and other Penalties as may be necessary for enforcing the due and punctual Payment thereof; and from Time to Time to alter or vary any such Rules and Regulations, or Fines or Penalties, or make any new or other Rules and Regulations, Fines and Penalties: Provided always, that the said Governor shall transmit true Copies, duly authenticated, of all such Rules and Regulations, Fines and Penalties, and of all Alterations thereafter made therein, to One of His Majesty's Principal Secretaries of State for His Majesty's Approbation.

Copy of such Regulations to be transmitted to the Secretary of State.

Application of Duties to be accounted for to the Treasury.

V. And be it further enacted, That every Governor, or other Person administering the Government of the said Colony, who hath heretofore received or shall hereafter receive any Sum or Sums of Money arising from any Rates and Duties which have been or which may hereafter be raised and levied within the said Colony, or any of the Settlements or Dependencies thereof, shall account to His Majesty for the same, and for the due Application thereof, through the Lord High Treasurer or Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, in such Manner, and at such Times, and under such Rules and Regulations as to the Examination and Audit of such Accounts, as the said Lord High Treasurer or the Commissioners of His Majesty's Treasury, or any Three or more of them, shall order and direct in that behalf.

59 G. 3. c. 52.

VI. And whereas an Act passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the several Duties of Customs payable in* Great Britain, *and to grant other Duties in lieu thereof:* And whereas by the said Act a Duty of Customs of Three-pence the Pound is granted, from the Fifth Day of *January* One thousand eight hundred and twenty-three until the Fifth Day of *January* One thousand eight hundred and twenty-six; and from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, a Duty of Customs of Six-pence the Pound upon Sheep or Lambs Wool, the Produce of and imported directly from any *British* Colony or Territory; and a Duty of Three Shillings the Hundred Weight upon solid Vegetable Extract from Oak Bark, or other Vegetable Substances, to be used for the Purpose of tanning Leather, and for no other Purpose whatsoever; and a Duty of One Pound Ten Shillings upon Teake Wood

Wood or other Wood fit for Ship-building, Eight Inches square, or upwards, the Load containing Fifty Cubic Feet: And whereas it is expedient to suspend the Payment of such Duties as to such Articles, the Growth or Produce of *New South Wales* and Settlements and Dependencies thereof, for a limited Period; be it therefore enacted, That for the Period of Ten Years, from and after the First Day of *January* One thousand eight hundred and twenty-three, no higher Duty of Customs than One Penny *per* Pound shall be charged or payable or paid for or upon the Importation into the United Kingdom of any Sheep or Lambs Wool, the Produce of *New South Wales*, or any of the Settlements or Dependencies thereof, and duly certified as such by the proper Officers of Customs, and imported directly from the said Colony; and during such Period of Ten Years the said Duty of Customs upon Extract from Bark shall not be charged or payable or paid, for or upon the Importation into the United Kingdom of any such solid Vegetable Extract from Bark or other Vegetable Substances, to be used for the Purpose of tanning Leather, and for no other Purpose whatsoever, the Produce of the Colony, duly certified as such by the proper Officer of Customs, and imported directly from the said Colony; and during the said Period of Ten Years, the said Duty of Customs of One Pound Ten Shillings upon Teake Wood, or other Wood fit for Ship-building, Eight Inches square or upwards, the Load containing Fifty Cubic Feet, shall not be charged upon the Importation into the United Kingdom of any Timber the Growth or Produce of the said Colony, duly certified as such by the proper Officers of Customs, and imported directly from the said Colony; any thing in the said recited Act or Acts of Parliament, relating to the said Duties, to the contrary notwithstanding.

For the Period of Ten Years no higher Duty than 1*d.* per lb. shall be paid on the Importation into this Kingdom of Sheep or Lambs Wool of the Produce of New South Wales: But the Duty on the Extract from Bark, and the Duty on Teake Wood, imposed by the recited Act, shall not be paid for such Articles as are the Produce of that Colony.

Value of Goods to be ascertained by the Declaration of the Importer.

VII. And be it further enacted, That in all Cases where by virtue of this Act the Duties imposed upon the Importation of Articles into the said Colony of *New South Wales* and its Dependencies, are charged not according to the Weight, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Importer or Proprietor of such Articles, or his known Agent or Factor, in Manner and Form following; *viz.*

Form of Declaration.

'I *A. B.* do hereby declare, That the Articles mentioned in the Entry, and contained in the Packages [*here specifying the several Packages, and describing the several Marks and Numbers, as the Case may be*], are of the Value of

'Witness my Hand, the Day of .

'*A. B.*

'The above Declaration signed the Day of
'in the Presence of

'*C. D.* Naval Officer.'

Which Declaration shall be written on the Warrant of Entry of such Articles, and shall be subscribed with the Hand of the Importer or

or Proprietor thereof, or his known Agent or Factor, in the Presence of the Naval Officer or other principal Officer of the Customs at the Port of Importation; provided that if upon View and Examination of such Articles by such Officer or Officers, it shall appear to him or them that the said Articles are not valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then and in such Case the Importer or Proprietor, or his known Agent or Factor, shall be required to declare on Oath, before the Naval Officer at the Port of Importation (which Oath he is hereby authorized and required to administer), what is the invoiced Price of such Articles, and that he verily believes such Invoice Price is the Current Value of the Articles at the Place from whence the said Articles were imported, and such Invoice Price, with the Addition of Ten Pounds *per Centum* thereon, shall be deemed and taken to be the Value of the Articles in the said Colony and its Dependencies, in lieu of the Value so declared by the Importer or Proprietor, or his known Agent or Factor, and upon which the Duties specified in this Act shall be charged and paid: Provided also, that if it shall appear to the Naval Officer, or other Chief Officer of the Customs, that such Articles have been invoiced below the real and true Value thereof, at the Place from whence the same were imported, or if the Invoice Price is not known, the Articles shall in such Case be examined by Two competent Persons, to be nominated and appointed by the Governor or Commander in Chief of the said Colony, and such Persons shall declare on Oath before the Naval Officer, or Chief Officer of the Customs, what is the true and real Value of such Articles in the said Colony, and the Value so declared on the Oath of such Persons, shall be deemed to be the true and real Value of such Articles, and upon which the Duties specified in this Act shall be charged and paid.

Oath of Importer and Invoice may be required as to the Value of Goods.

If not satisfied, Two Persons may be appointed to ascertain the Value.

VIII. And be it further enacted, That if the Importer or Proprietor of such Articles shall refuse to pay the Duties hereby imposed thereon, it shall and may be lawful for the Naval Officer or other Chief Officer of the Customs where such Articles shall be imported, and he is hereby respectively required to take and secure the same, with the Casks or other Package 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 by the Sale thereof shall be applied, in the first Place, in Payment of the said Duties, together with the Charges that shall have been occasioned by the said Sale, and the Overplus, if any, shall be paid to such Importer or Proprietor, or any other Person authorized to receive the same.

If Duties be not paid, the Goods may be sold within Twenty Days after Refusal.

IX. And it is hereby further enacted, That from and after the First Day of *January* One thousand eight hundred and twenty-three, it shall not be lawful to import into any Port or Place in the Colony of *New South Wales* or its Dependencies, any Spirits that

Spirits imported not to be of greater Strength than Seven per

Cent. above Hydrometer Proof.

that shall be of a greater Strength than Seven *per Centum* above Hydrometer Proof, the Strength of the said Spirits to be ascertained and determined by such Officer or Officers as the Governor or the Person administering the Government shall appoint.

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