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## TITLE XVII.

### CUSTOMS AND EXCISE.

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## CHAPTER 194.

### CUSTOMS.

#### AN ORDINANCE RELATING TO CUSTOMS.

[1st May, 1924.]

*Ordinances*  
No. 68 of 1921,  
„ 27 of 1924.

- Short title. 1. This Ordinance may be cited as the Customs Ordinance.
- Division of Ordinance. 2. This Ordinance is divided into parts as follows :—
- |      |  |
|------|--|
| Part | I.—Administration. Sections 4-11.  |
| „    | II.—Appointment of Ports, Quays, Wharves, Landing and Boarding Stations, and Warehouses. Sections 12-16. |
| „    | III.—The Collection and Management of Duties of Customs, Drawbacks, and Allowances. Sections 17-23.      |

Part IV.—Disputes between Importers or Exporters and Officers of Customs respecting the Duties of Customs, and Disputes and Complaints as to Seizures, etc. Sections 24 and 25.

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(1)—Importation and Prohibition. Sections 26-36.

(2)—Report of Ships and Cargo. Sections 37-43.

(3)—Entry of Dutiable Goods for Home Consumption. Sections 44 and 45.

(4)—Entry of Goods for Warehouse without Payment of Duty on first Entry. Sections 46 and 47.

(5)—Entry of Goods landed for Examination by Bill of Sight and perfecting Entry thereof. Sections 48-50.

(6)—Entry of Goods free of Duty. Section 51.

(7)—Entry of Goods in any of the foregoing cases. Sections 52-60.

(8)—Time within which Goods shall be Entered and Landed after the arrival of the Importing Ship. Sections 61-63.

(9)—Unshipping, Landing, Examination, Warehousing, and Custody of Goods. Sections 64-76.

(10)—Removal of Warehoused Goods. Sections 77-84.

(11)—Entry of Warehoused Goods for Home Consumption and Exportation, and the Delivery thereof. Sections 85-87.

„ VI.—(1)—Exportation, Entry, and Clearance of Ships to Parts beyond the Seas. Sections 88-93.

(2)—Entry and Clearance of Goods for Exportation. Sections 94-103.

- (3)—Debentures for Drawback on Goods Exported. Sections 104-107.
- (4)—Shipment of Stores. Sections 108 and 109.
- (5)—Clearance of Ships Outwards. Sections 110-116.
- (6)—Boarding and Departure of Ships after Clearance. Sections 117-121.
- Part VII.—Coasting Trade. Sections 122-132.
- „ VIII.—Entry of Goods by Shipowner where no Entry is made by Owner. Section 133.
- „ IX.—Shipowner's Lien for Freight, etc. Sections 134-140.
- „ X.—Bonds and other Securities. Section 141.
- „ XI.—False Declarations. Section 142.
- „ XII.—Regulations for the Prevention of Smuggling. Sections 143-179.
- „ XIII.—Legal Proceedings. Sections 180-196.
- „ XIV.—Miscellaneous. Sections 197-200.

Interpretation.

### 3. In this Ordinance—

- “ Attorney-General ” includes the Solicitor-General;
- “ Burden ” means net registered tonnage;
- “ Customs Laws ” includes this and all Ordinances passed or to be passed, and all lawfully made orders and regulations for the time being in force imposing or relating to any Customs duty or to the import or export of goods to or from the Colony or to the transshipment of goods in the Colony or in the territorial waters of the Colony;
- “ Collector ” means the Collector of Customs;
- “ Constable ” includes any member of the Constabulary Force;
- “ Exporter ” includes any person by whom any goods, whether previously imported or not, are exported from the Colony, and includes the owner or any person acting on his behalf;
- “ Importer ” includes any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the officers of Customs;

- “ King’s Warehouse ” means any place provided by the Crown for the deposit of goods for security thereof and of the duties due thereon;
- “ Master ” means the person having or taking the charge or command of any ship;
- “ Offence against the Customs Laws ” or “ Offence under the Customs Laws ” means any act or omission whereby, under the Customs Laws, the offender incurs a fine, penalty, or forfeiture, or liability to imprisonment;
- “ Proper Officer of Customs ” means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;
- “ Ship ” includes a boat or vessel of any description;
- “ Steamship ” means a ship propelled by steam or any motor power;
- “ Warehouse ” means any place approved and appointed by the Governor in which goods entered to be warehoused may be lodged, kept, and secured.

## PART I.

## ADMINISTRATION.

4. It shall be lawful for the Governor to appoint proper persons for the management and collection of the Customs, and the performance of all duties connected therewith, under the control and direction of the Collector, and, subject to the consent of the Legislative Council, to grant to such persons, such salaries and allowances, and permit them to receive such emoluments for executing the duties of their respective offices, as he may deem fit, and to require of such persons such securities for their good conduct as he may deem necessary.

Appointment  
of Officers.

5. Every person employed on any duty or service relating to the Customs by the orders or with the concurrence of the Collector (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by law at any time to be done by or with any particular officer nominated for such purpose, if done by or with any person appointed by the Collector to act for such particular officer, shall be deemed to be done by or with such particular officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed

Persons  
employed on  
service of the  
Customs to  
be deemed  
officers for  
such service.

by the Collector for such purpose, shall be deemed to be done at the particular place so required by law.

Officers taking fee or reward not authorized by law.

6. (1) If any officer, clerk, or any other person acting in any office or employment in or belonging to the Customs shall accept any fee, perquisite, or reward, whether pecuniary or otherwise, directly or indirectly, from any person (not being a person appointed to some office in the Customs) on account of anything done or omitted to be done by him in or in any way relating to his said office or employment, except such as he shall receive under permission of the Collector, such officer, clerk, or other person so offending shall, on proof thereof to the satisfaction of the Governor, be dismissed from his office.

Penalty on officers and persons making collusive seizures, etc.

(2) If any officer of Customs or other person duly employed for the prevention of smuggling shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize, any ship 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 conspire or connive with any person to import or bring into the Colony, or be in any way concerned in the importation or bringing into the Colony, of any goods prohibited to be imported or liable to duties of Customs, for the purpose of seizing any ship or goods, and obtaining any reward for such seizure or otherwise, every such officer or other person shall incur a fine of five hundred pounds, 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 provisions of this Ordinance or any other Ordinance relating to the Customs may be evaded, shall incur a fine of two hundred pounds.

Declaration on admission to office.

7. Every person who shall be appointed to any permanent office or employment in the Customs under the control and direction of the Collector shall, on his admission thereto, if required by him, make the following declaration:—

“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 the Customs; and that I will not require, take, or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any sort or description whatever, 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 and what is or shall be allowed me by law or by any special order of the Governor.”

8. The Governor may appoint the hours of general attendance of the Collector and officers of Customs, and of other persons in the Customs service, at their proper offices and places of employment; and the Collector may appoint the times during such hours at which any particular parts of the duties of any such officers and other persons shall be performed.

Hours of attendance and division of duties in those hours.

9. Neither the Collector nor any officer, clerk, or other person acting in the management or service of the Customs shall be compelled to serve on any jury, and section 3 of the Jury Ordinance shall not apply to persons hereby exempted.

Officers of Customs not to serve on juries. Cap. 7.

10. It shall be the duty of all Excise Officers, Wardens, Assistant Wardens, Ward Officers, and constables to aid and assist in carrying into effect and preventing breaches of the Customs Laws, and all Excise Officers, Wardens, Assistant Wardens, Ward Officers, and constables shall have all such and the same powers, authorities, privileges, and immunities as are given by this Ordinance to officers of Customs in the discharge of similar duties, and the term "officer of Customs" where used in this Ordinance shall extend to and include all Excise Officers, Wardens, Assistant Wardens, Ward Officers, and constables.

Excise Officers, Wardens, and members of Constabulary Force to have same powers as Customs Officers.

11. Every act, matter, or thing required by this Ordinance to be done or performed by the Collector, being done or performed by any officer of Customs appointed by the Collector for such purpose, shall be deemed to be done or performed by the Collector.

What shall be deemed acts, etc., of the Collector.

## PART II.

### APPOINTMENT OF PORTS, QUAYS, SUFFERANCE-WHARVES, LANDING AND BOARDING STATIONS, AND WAREHOUSES.

12. The Governor may, by order published in the *Royal Gazette*, appoint any port, sub-port, haven, or creek in the Colony to be a port, and declare the limits thereof, and may also appoint proper places within the same to be legal quays for the lading and unlading of goods, and declare the bounds and extent of any such quays, and annul the limits of any port, sub-port, haven, creek, or legal quay already appointed or to be hereafter set out and appointed,

Appointment of ports and quays.

and declare the same to be no longer a port, sub-port, haven, creek, or legal quay, or alter or vary the names, bounds, and limits thereof.

Appointment  
of boarding  
stations and  
sufferance-  
wharves.

**13.** The Governor may, by order published in the *Royal Gazette*, appoint in the Colony stations or places for ships arriving at or departing from any port or place to bring to for the boarding or landing of officers of the Customs, and may also appoint places to be sufferance-wharves for the lading or unlading of goods, in such cases, under such restrictions, and in such manner, as he shall see fit; and may also direct at what particular part or parts of any harbour, dock, quay, or other place in any such port, ships laden with any particular cargo shall moor or discharge such cargo; and the Collector or other proper officer of Customs of any such port may station officers on board any ship while within the limits of any port; and the Governor may revoke or alter any such order made by him.

Appointment  
of ware-  
housing ports  
and ware-  
houses.

**14.** The Governor may, by order published in the *Royal Gazette*, appoint the ports and inland bonding places in the Colony which shall be warehousing ports or places for the purposes of the Customs Laws, and may approve and appoint warehouses or places of security in such ports or places, and direct in what different parts or divisions in such warehouses or places, and in what manner, any goods and what sort of goods may, and may only, be warehoused, kept, and secured without payment of duty upon the first entry thereof or for exportation only, in cases where the same may be prohibited to be imported for home use; and may also fix the amount of rent and other charges which shall be payable in respect of any goods deposited or secured in any of the King's warehouses; and all such sums shall be paid, received, and appropriated as moneys not duties of Customs.

Goods to be  
cleared on  
revocation of  
appointment  
of warehouse.

**15.** (1) If the Governor shall at any time revoke the appointment of any warehouse, the duties on all the warehoused goods therein shall be paid, or the goods shall be exported or removed to another approved warehouse, within such time, not less than three months, as the Collector may direct. Notice in writing of the revocation of the appointment of any such warehouse, addressed to the proprietor or occupier of such warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods.

(2) If any goods shall not be duly cleared or removed in conformity with this section, such goods shall be taken to a King's warehouse by an officer of Customs, and shall be liable to be sold for the same purposes and in the same manner as goods taken to the King's warehouse under section 50 of this Ordinance.

Goods not duly cleared to be taken to King's warehouse.

16. The proprietor or occupier of every warehouse so approved, or some one on his behalf, shall, before any goods shall be warehoused therein, give or procure to be given security by bond with two sufficient sureties, such sureties to be approved by the Collector, for the payment of the full duties chargeable on any goods which shall at any time be warehoused in any such warehouse, or for the due exportation thereof.

Proprietor or occupier to give security.

### PART III.

#### THE COLLECTION AND MANAGEMENT OF DUTIES OF CUSTOMS, DRAWBACKS, AND ALLOWANCES.

17. All duties of Customs or other duties, rates, and charges under the management, collection, or control of the Collector, and all 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, 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, rates, charges, and drawbacks imposed and allowed according to any specified 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 any currency being legal tender in the Colony, and according to imperial weights and measures.

Customs duties, drawbacks, etc., to be under the management of Collector and to be in British currency, and according to imperial weight and measure.

18. In all cases where any new duties of Customs or other duties, rates, or charges under the management, collection, or control of the Collector are or may be imposed by any Ordinance, or by any resolution of the Legislative Council, in lieu of any duties payable at the time of the coming into operation of such Ordinance or resolution, such former duties shall be and continue payable until such new duties imposed in lieu thereof shall become chargeable, save and except where the Ordinance or resolution

When new duties of Customs are imposed, former duties to continue until the new become chargeable.

imposing such new duties shall otherwise provide; and all moneys arising from any duties of Customs, rates, or charges, or any arrears thereof, payable on account of any goods whatever imported into or exported from the Colony under any former Ordinance or resolution, although computed under such former Ordinance or resolution, and whether secured by bond or otherwise, shall be levied, paid, and appropriated in the same manner as if the same had been made payable by this or any other Ordinance or resolution in force for the time being; and all drawbacks or allowances payable under any former Ordinance shall be paid or allowed under this or such other Ordinance as may be in force for the time being.

Addition or  
reduction of  
new or  
altered duties  
in the  
case of  
contract.

19. (1) Where any new Customs import duty is imposed, or where any Customs import duty is increased, and any goods in respect of which the duty is payable are delivered after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any Customs import duty is repealed or decreased, and any goods affected by the duty are delivered after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or deduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon or, in default of agreement, determined by the Collector of Customs as representing in the case of a new duty any new expenses incurred, and in the case of a repealed duty any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

20. All goods deposited in any warehouse or place of security under any Ordinance for the warehousing of goods without payment of duty on the first importation 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 the Customs Laws in force at the time of passing such entry, save and except in cases where special provision shall be made by any such law to the contrary.

Goods in warehouse to be chargeable with existing duties on like sort of goods.

21. The provisions of this Ordinance with regard to duties of Customs shall apply to export duties under any law relating to duties on goods exported out of the Colony, and export duties shall be deemed to be duties of Customs under this Ordinance.

Export duties to be duties of Customs.

22. All money, bills, notes, and drafts received on account of the revenue of Customs in the Colony, and all other money arising by the duties of Customs in the Colony, shall be paid into the receipt of the Treasurer, and the Governor may establish such rules and regulations as he may think necessary for keeping the accounts of the Collector with the Treasurer in relation thereto.

All moneys received on account of Customs to be paid to Treasurer.

23. Every sum of money which shall be due upon any debenture, certificate, or other instrument for the payment of money out of the duties of Customs, shall be paid by the Treasurer on the proper debenture certified by the Collector of Customs, and the Treasurer is hereby authorized to return any money which shall have been overpaid as duties of Customs at any time within two years after such overpayment, on the proper document for such overpayment being certified by the Collector.

Refunds of duty to be paid by Treasurer.

#### PART IV.

#### DISPUTES BETWEEN IMPORTERS OR EXPORTERS AND OFFICERS OF CUSTOMS RESPECTING THE DUTIES OF CUSTOMS, AND DISPUTES AND COMPLAINTS AS TO SEIZURES, ETC.

24. (1) If any dispute shall arise as to the proper rate of duty payable on any goods imported into or exported from the Colony, the importer, consignee, or exporter, or his agent, shall deposit in the hands of the Collector the

In case of dispute, importer to deposit the duty demanded.

duty demanded by him, which shall be deemed and taken to be the proper duty payable, unless proceedings shall be commenced by the importer or exporter of such goods, within three months after such deposit, against the Collector, to ascertain whether any and what duty is payable on such goods; and on payment of such deposit, and on the passing of a proper entry or shipping bill for such goods by the importer, exporter, consignee, or agent, the Collector shall cause delivery thereof.

Procedure in  
case of  
deposit.

(2) All such deposits shall be paid by the Collector to the Treasurer, and, in case no such proceedings shall be brought within the time limited for that purpose, such deposit shall be retained and applied to the use of the Colony in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter, with interest thereon after the rate of six pounds per centum per annum for the period during which the sum so paid or returned shall have been deposited; and shall be accepted by such importer or exporter in satisfaction of all claims in respect of the importation or exportation of such goods and the duty payable thereon, and of all or any damages and expenses incident thereto.

Disputes and  
enquiries.

25. (1) If any dispute shall arise between any merchants or other persons and any officer of Customs as to the seizure or detention of any ship or goods, or as to any apparently accidental omission, inadvertency, or non-compliance with the laws and regulations relating to Customs, the Collector may determine such dispute as he may deem just, and if he finds that any penalty or forfeiture has been incurred he may mitigate or remit the same.

(2) But nothing in this section shall affect any right conferred by the Customs Laws on any person to claim in the case of a forfeiture or to commence or require the commencement of legal proceedings.

## PART V.

## IMPORTATION, PROHIBITION, ENTRY, EXAMINATION, LANDING, AND WAREHOUSING OF GOODS.

(1)—*Importation and Prohibition.*

26. It shall be lawful to import into the Colony any goods which are not, by the Customs Laws 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 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 the Customs Laws in force at the time of such importation: Provided always, that the duties on such goods as the Governor may from time to time enumerate shall be paid on the first importation thereof, and such goods shall not be warehoused either for home consumption or exportation.

Right to import an warehouse.

27. (1) If, upon the first permitting or prohibiting any importation, or any other time, or for any of the purposes of the Customs Laws, it becomes 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 actually came within the limits of the port at which such ship may in due course be reported and such goods be discharged.

Time of importation of goods and time of arrival of ships defined

(2) Provided that, as respects the first levying or repealing of any duty of Customs, the time at which the importation of any goods shall be deemed to have had effect shall be the time at which the entry of the goods under the Customs Laws is delivered instead of the time mentioned in the last preceding sub-section.

(3) And if any question arises upon the arrival of any ship in respect of any charge or allowance for such ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which the report of such ship has been or ought to have been made.

Information as to places from which goods are imported or to which goods are exported.

28. It shall be lawful for the Collector, in respect of goods imported or exported, to call upon the importer or exporter of such goods to furnish him with such information in regard to the goods as he may require to be given, and particularly, in the case of imported goods, the name of the place from which the goods were first consigned to the Colony, and, in the case of exported goods, the name of the place of final destination of the goods; and the several import and export forms required or prescribed under this Ordinance may be altered by the Governor in such manner as he thinks expedient for giving effect to this section, and the Collector may, if he considers it necessary, require evidence to be produced to his satisfaction in support of any information so furnished.

Prohibitions and restrictions.

29. (1) The goods enumerated and described in the following table of prohibitions and restrictions inwards are hereby prohibited to be imported or brought into the Colony, save as thereby excepted; and if any goods so enumerated and described shall be imported or brought into the Colony contrary to the prohibitions or restrictions contained therein, such goods shall be forfeited, and may be destroyed or otherwise disposed of as the Governor may direct.

(2) Provided that, in the event of spirits, tobacco, cigars, and cigarettes being imported in smaller quantities, such spirits, tobacco, cigars, and cigarettes may be admitted under such conditions and under such rules and regulations as may be approved by the Governor.

#### TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

##### *Goods Prohibited to be Imported:*

Cap. 188.

All goods which, if sold, would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the Colony or the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

Copies made outside the Colony of any work in which copyright subsists in the Colony which, if made in the Colony, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Collector that he is desirous that such copies should not be imported into the Colony.

Copies made out of the United Kingdom of any work in which copyright subsists in the United Kingdom which, if made in the United Kingdom, would infringe copyright, and as to which the owner of the copyright gives notice

in writing by himself or his agent to the Collector, or to the Commissioners of Customs and Excise of the United Kingdom for communication to the Collector, pursuant to regulations made or to be made under the Copyright Ordinance, that he is desirous that such copies should not be imported into the Colony.

Cap. 190.

COIN—viz: Base or counterfeit coin of any country.

Coin, silver, of the realm, or any money purporting to be such, not being of the established standard in weight and fineness.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Infected cattle, sheep, or other animals, or carcases thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Governor in Executive Council may, by order, prohibit in order to prevent the dissemination of contagious disease.

Prepared opium as defined by the Opium Ordinance.

Cap. 267.

Any other goods of which the importation is for the time being prohibited by the Customs Laws or other lawful authority.

GOODS THE IMPORTATION OF WHICH IS RESTRICTED.

RUM, unless in ships of thirty 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 twenty-five gallons at the least, and duly reported, or unless in glass or stone bottles, properly packed in cases, or in demijohns, and forming part of the cargo of the importing ship and duly reported.

Other SPIRITS, not being cordials or perfumed or medicinal spirits, unless in ships of thirty 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 nine gallons at the least, and duly reported, or unless in glass or stone bottles, properly packed in cases, or in demijohns, and forming part of the cargo of the importing ship and duly reported.

TOBACCO, unless in ships of thirty tons burden at least, or unless in whole and complete packages each containing not less than twenty pounds net weight of tobacco, and duly reported.

CIGARS and CIGARETTES, unless in ships of thirty tons burden at least, or unless in whole and complete packages each containing not less than twenty pounds net weight of cigars and cigarettes, and duly reported.

Extracts, essences, or other concentrations of tobacco, or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco-stalks flour, unless such articles are mixed with ingredients which render them, in the opinion of the Collector, unfit for use except for industrial or horticultural purposes.

OPIUM, as defined by the Opium Ordinance, unless in ships of at least one hundred tons burden, and unless in packages forming part of the cargo of the importing ship, and duly reported, and unless the provisions of the Opium Ordinance are complied with.

Cap. 267.

GANJA, as defined by the Ganja Ordinance, unless in ships of at least one hundred tons burden, and in packages each containing not less than twenty-pounds net weight and forming part of the cargo of the importing ship, and duly reported, and unless the provisions of the Ganja Ordinance are complied with.

Cap. 262.

DYES AND DYE-STUFFS as hereinafter specified, not the produce or manufacture of any part of the British Empire, except under the licence of the Governor; All derivatives of coal tar generally known as intermediate products capable of being used or adapted for use as dye-stuffs, or of being modified or further manufactured into dye-stuffs.

All direct cotton colours, all union colours, all acid colours, all chrome and mordant colours, all alizarine colours, all basic colours, all sulphide colours, all vat colours (including synthetic indigo), all oil, spirit, and wax colours, all lake colours, and any other synthetic colours, dyes, stains, colour acids, colour lakes, leuco acids, leuco bases, whether in paste, powder, solution, or any other form.

Any other goods of which the importation is for the time being restricted under the Customs Laws, or other lawful authority.

Arms, etc.  
may be pro-  
hibited.

**30.** (1) It shall be lawful for the Governor, by proclamation, to prohibit the importation of arms, ammunition, or gunpowder, or of any goods or merchandise of any description whatsoever.

Proclamation  
to prohibit  
importation  
until revoca-  
tion thereof,  
etc.

(2) Any such proclamation may prohibit importation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation or may prohibit importation except on compliance with any conditions which may be specified in the proclamation.

Vessels  
arriving to  
come to a  
port and  
bring to at  
stations for  
boarding  
officers.

**31.** If any ship arriving in the waters of the Colony shall not come to some appointed port therein without touching at any other place in the Colony, or, on arrival at any port, shall not come as quickly up to the proper place of mooring or unloading as the nature of the port will admit, without touching at any other place in such port, or, in proceeding to such proper place, shall not bring to at the station appointed by the Governor for the boarding of ships, or if, after arrival at such place, such ship shall depart therefrom except directly to some other place of mooring or unloading approved of by the proper officer of Customs, the master of such ship shall incur a fine of twenty pounds.

Officers to  
board ships,  
seal and  
secure goods,  
etc.

**32.** The proper officers of Customs may board any ship arriving at any port in the Colony and stay on board until all the goods laden therein shall be duly delivered therefrom, or until the departure of such ship, and shall have free access to every part thereof with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing, and to 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 may open any such place, box, or chest in the best manner in their 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, or on any place or package in which the same may be, 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 incur a fine of one hundred pounds.

**33.** If the proper officer of Customs shall place any lock, mark, or seal upon any stores or upon any place or package in which the same may be on board any ship arriving in the Colony, and such lock, mark, or seal shall be wilfully opened, altered, or broken, or if any stores so secured shall be secretly conveyed away, either while the ship remains in the port at which she shall have so arrived, or at any other port in the Colony to which she may proceed, or on her passage from one port to another, the master of such ship shall incur a fine of twenty pounds.

If seals upon stores inwards be broken, or stores conveyed away, master to forfeit twenty pounds.

**34.** If the master of any ship, on board of which any officer of Customs is stationed, shall neglect or refuse to provide every such officer with necessary food and suitable bedding accommodation under the deck he shall incur a fine of twenty pounds.

Accommodation of officers on board.

**35.** No goods shall be unshipped from any ship arriving from parts beyond the seas, or be landed or put on shore, on Sundays or public holidays, except by permission of the Collector; nor shall they, except by permission of the Collector, be unshipped, landed, or put on shore on any other days except between the hours of seven o'clock in the morning and four o'clock in the afternoon, or between such other hours as may be appointed by the Collector; nor shall any goods whatever be unshipped or landed at any time unless in the presence of or with the authority of the property officer of Customs, nor shall they be so landed except at some legal quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any goods, after having been unshipped or put into any boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being landed, without the permission of the proper officer of Customs; and if any goods shall be unshipped or removed from any importing ship for the purpose of being landed, they shall be forthwith taken to and landed at any quay, wharf, or other place at which the same are intended to be landed. If any goods shall be unshipped, landed, transhipped, removed, or dealt with contrary to the provisions of this section, they shall be forfeited, together with the barge, lighter, boat, or other vessel employed in removing the same.

Time and place for landing goods inwards.

Account of  
bullion or  
coin to be  
delivered to  
officers of  
Customs.

36. If the importer, owner, or consignee of any bullion or coin, not being small parcels forming part of the baggage of passengers, imported into the Colony, shall not, within forty-eight hours after the landing thereof, deliver to the Collector or other proper officer of Customs a full and true account thereof, including its weight and value, he shall incur a fine of twenty pounds.

(2)—*Report of Ships and Cargo.*

Master to  
report within  
twenty-four  
hours after  
arrival.

37. (1) The master of every ship, whether laden or in ballast, shall, within twenty-four hours after arrival from parts beyond the seas at any port in the Colony, make due report of such ship to the Collector or other proper officer of Customs in the Form A in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct; and such report, except where otherwise specially allowed or provided for by the Customs Laws, shall be made before bulk be broken: Provided that such report may, subject to and in accordance with regulations made by the Governor, be made by such one of the responsible officers of the ship as the master appoints in writing, and if it is so made the provisions of this section shall apply as if such report had been made by the master.

Penalty on  
failure to  
report.

(2) If such master shall fail to make due report, or if the particulars or any of them contained in such report be false, he shall incur a fine of one hundred pounds; and all goods not duly reported may be detained by any officer of Customs until so reported or the omission explained to the satisfaction of the Collector, and may in the meantime be removed to the King's warehouse.

Permission to  
land goods  
before  
report of  
ship.

(3) Notwithstanding any provision contained in this Ordinance, it shall be lawful for the master of any steamship arriving at any port of the Colony to land any goods therefrom without making a report of such steamship or her cargo: Provided that no such goods shall be unshipped or landed except in the presence of or with the authority of the proper officer of Customs, and in accordance with the provisions of this Ordinance respecting the unshipping and landing of goods, and that such goods shall be landed

at and deposited in such place as the Governor may from time to time approve, there to remain until due entry of such goods shall be made. In every such case the agent of the master or owner of such steamship shall, within twenty-four hours after the arrival of such steamship, ~~make~~ *see 24-12 1921.* a report of the goods landed or to be landed therefrom in the Form B in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form or manner as the Governor may direct; and if any such agent fails to make such report, or if the particulars or any of them contained in such report be false, or if the goods be not landed or deposited in the place approved as aforesaid, the goods shall be forfeited, and such agent shall incur a fine of one hundred pounds.

**38.** Upon the report of any ship, the master, or agent, or consignee thereof, as the case may be, shall deliver such number of duplicates of the ship's report as the Collector or other proper officer of Customs may require.

Ships' reports to be in duplicate.

**39.** The captain or other officer having the charge of any ship (having commission from His 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 Colony, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of 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 of Customs such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall incur a fine of one hundred pounds; and all such ships shall be liable to such searches as merchant ships are liable to, and the officers of Customs may freely enter and go on board all such ships, and bring from thence on shore into the King's warehouse any goods found on board any such ship as aforesaid, subject nevertheless to such regulations in respect to ships of war belonging to His Majesty as

Captain of commissioned ship, British or foreign, having goods on board, to deliver account.

shall from time to time be directed in that respect by His Majesty's Treasury.

Master to  
answer  
questions:

40. The master of every ship arriving from parts beyond the seas shall, at the time of making report, answer all such questions relating to the ship, cargo, crew, passengers, and voyage as shall be put to him by the Collector or other proper officer of Customs; and if he refuses to answer, or does not answer truly, or if, after the arrival within the waters of the Colony, bulk shall be broken, or any alteration made in the stowage of the cargo of such ship so as to facilitate the unloading of any part of such cargo before report of such ship and cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, unless cause be shown to the satisfaction of the Collector, in every such case the master shall incur a fine of one hundred pounds.

Packages  
reported  
"contents  
unknown"  
to be opened  
and exam-  
ined.

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

Master of  
ship having  
cargo for  
more than  
one port to  
make separ-  
ate reports  
for different  
ports.

42. (1) Notwithstanding any provisions contained in this Ordinance to the contrary, it shall be lawful, on the arrival from parts beyond the seas at any port in the Colony of any ship having on board cargo intended to be delivered at more than one port or ports in the Colony, for the master to make report at the first mentioned port of her whole cargo, reporting separately such portion of the cargo as may be intended for the first mentioned port, and there to discharge the same, and, after the discharge of such cargo and due clearance of the ship by the proper officers of Customs, to proceed to any other port or ports in the Colony, there to report and discharge, after due entry of the same, such portion of the cargo as may be intended for such other port or ports, in like manner as if such master had first arrived at such last mentioned port or ports, and the master so reporting his ship, and all persons concerned in discharging such cargo, shall be subject to all the provisions in such respects contained in this Ordinance.

(2) It shall also be lawful for the Collector, if he sees fit, to grant permission in writing to the master of any ship to land any goods, of which due entry has been made, at any place or places in the Colony other than a port or legal quay, to be specified in the permission, and such goods may be lawfully landed at the place specified in the permission, although no officer of Customs be present at the landing thereof: Provided always, that the Collector may direct that any part of such goods shall not be removed from the ship or from the place at which they were landed, previous to examination by an officer of Customs, and any such goods removed contrary hereto shall be forfeited.

Collector may give permission to land goods at places other than ports or legal quays.

43. The Collector may declare what quantity of goods liable to duty shall be allowed to be reported as ships' stores; and any goods liable to duty imported in excess of such quantity shall be considered as merchandise and be liable to all the regulations and restrictions affecting goods imported into the Colony.

Limitation of ships' stores.

(3)—*Entry of Dutiable Goods for Home Consumption.*

44. The importer of any goods liable to duties of Customs and intended to be delivered for home consumption on the landing thereof from the importing ship, or his agent, shall, before unshipment thereof, make perfect entry of such goods by delivering to the Collector or other proper officer of Customs an entry thereof in the Forms C or D in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct, and the particulars in such entry shall correspond with the particulars given of such goods in the report of the importing ship; and whenever the value of any goods is required to be stated in the entry, 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, and such importer or agent shall, if required, produce to the Collector or other proper officer the invoice of such goods, and if such importer or agent wilfully refuses to produce such invoice, or produces any invoice which, within the knowledge of such importer or agent, is false in any particular, the goods shall be forfeited, and such importer or agent shall incur a fine of one hundred pounds.

Particulars of entry of dutiable goods.

see § 341  
in addition  
to the...

Payment of duties and warrant for delivery.

45. The importer of any goods or his agent shall, immediately upon the entry thereof by him for home consumption, pay down any duties which may be payable thereon to the Collector or other proper officer of Customs appointed to receive the same; and the entry, when signed by such Collector or officer, shall be the warrant for the landing and delivery of such goods, and shall be transmitted to the proper officer of Customs for that purpose.

(4)—*Entry of goods for Warehouse without Payment of Duty on first Entry.*

Particulars of entry of goods to be warehoused.

46. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof, or his agent, shall deliver to the Collector or other proper officer of Customs authorized to receive the same a bill of entry in the Form E in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct; and such bill of entry, when signed by such Collector or officer, shall be transmitted to the proper officer of Customs, and shall be the warrant for the due warehousing of such goods.

Goods entered for warehouse may, upon further entry, be delivered for home consumption.

47. If, after any goods shall have been duly entered and landed to be warehoused, though not actually deposited in the warehouse, the importer shall further duly enter the same or any part thereof for home consumption or exportation, the same may be delivered, and taken for home consumption or exportation, as the case may be.

(5)—*Entry of Goods landed for Examination by Bill of Sight and perfecting Entry thereof.*

Entry by bill of sight when goods not known.

see \$407  
791971

48. (1) 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 of Customs,~~ may make an entry by bill of sight for the packages or parcels of such goods in the Form F in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct.

(2) Such entry being delivered to the Collector or other proper officer of Customs, and signed by him, shall be the warrant for provisionally landing such goods to be examined by such importer or his agent in the presence of the proper officers of Customs; and the importer or his agent shall, within ten days, or such further time as the Collector shall see fit after the landing thereof and before the same shall be delivered, make full and perfect entry thereof by endorsing upon such bill of sight such particulars of such goods as are herein required on making perfect entry of goods, whether for payment of duty or for warehousing or for delivery free of duty, as the case may be, and to such endorsement he shall affix the date thereof, together with his signature and place of abode; and such endorsement, when countersigned by the Collector or other proper officer of Customs, shall be taken as the perfect entry for such goods.

Warrant for landing. Perfect entry to be made before delivery.

49. 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 shall not be delivered until perfect entry thereof shall have been made and the duties due thereon paid, unless the importer or his agent shall have deposited with the proper officer of 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 is made and the duties paid or deposited for the whole of the goods contained in such package.

Goods entered by bill of sight not to be delivered unless duty is paid or deposited.

50. If full and perfect entry of any goods landed by bill of sight as aforesaid be not made within ten days after the landing thereof, or within such further time as the Collector may see fit, such goods shall be taken to the King's warehouse by the officers of the Customs; and if the importer or his agent shall not, within one month after such landing, make perfect entry of such goods, and pay the duties thereon or on such parts thereof as can be entered for home consumption, 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

Goods to be taken to King's warehouse in default of perfect entry.

they be such as cannot be entered for home consumption 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, if application for the same be made within one year from the date of sale: Provided always, that if any entry at any time made as and for a full and perfect entry for goods provisionally landed by bill of sight or deposited in the King's warehouse as aforesaid 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.

(6)—*Entry of Goods free of Duty.*

Particulars  
of entry for  
goods free  
of duty.

**51.** The importer of any goods not subject to duties of Customs, or his agent, shall deliver to the Collector or other proper officer of Customs an entry of such goods in the Form G in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct; and such entry, when signed by such Collector or officer, shall be transmitted to the proper officer of Customs and be his warrant for the delivery of the goods mentioned therein.

(7)—*Entry of Goods in any of the foregoing cases.*

Bills of entry  
to be in  
duplicate.

**52.** Upon the entry of any goods, the importer, his agent, or the consignee of the ship, as the case may be, shall deliver two or more duplicates of the entry thereof, as the Collector or other proper officer of Customs may require; and the importer or his agent shall produce to such Collector or officer, if required by him, the invoice, bills of lading, and other documents relating to the goods.

Goods con-  
cealed in  
packages or  
delivered  
without  
entry.

**53.** If any goods or other things shall be found concealed in any way, or packed in any package or parcel, to deceive the officers of Customs, such package or parcel and all 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 everything packed therewith.

54. (1) If any person shall import or cause to be imported goods of one denomination concealed in packages of goods of any other denomination, or any package containing goods not corresponding with the entry thereof, or shall directly or indirectly import, or cause to be imported or entered, any package of goods as of one denomination which shall afterwards be discovered, either before or after delivery thereof, to contain other goods, or goods subject to a higher rate or other amount of duty than those of the denomination by which such package or the goods in such package were entered, such package, and the goods therein, shall be forfeited, and such person shall incur a fine of one hundred pounds, or treble the value of the goods contained in such package, at the election of the Collector.

Penalty on fraudulent import entries and concealments.

(2) If, upon the examination of any goods entered for duty which are chargeable with duty upon the value thereof, it appears to the Collector 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, it shall be lawful for the Collector to detain the same, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods and of the value thereof as estimated by him, either by delivering such notice personally or by transmitting the same by post to such person addressed to him at his place of abode or of business, if the same is known.

Goods entered at inadequate value to be detained.

(3) The Collector shall, within forty-eight hours 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 public use of the Colony, in which latter case he shall cause the value at which the goods were so entered, together with an addition of ten per centum, and the duties already paid on such entry, to be paid to the person entering the same in full satisfaction for such goods, or he may permit such person, on his application

Collector to retain goods or allow amendment of entry.

for that purpose, to amend such entry by inserting such value and on such terms as he may direct.

Goods, if retained, to be disposed of for benefit of Colony.

(4) Such goods, if retained, shall be disposed of for the benefit of the Colony, and if the proceeds arising therefrom, in case of sale, exceed the sums so paid and all charges incurred by the Colony, one moiety of such surplus shall be carried to account as import duties and the other half shall be disposed of as the Governor may direct.

Surplus stores may be entered for private use or warehouse.

55. The Collector or other proper officer of Customs may permit 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 any surplus stores to be entered and warehoused for future use as ships' stores, although the same could not be legally imported by way of merchandise.

Abatement of duty in respect of damaged goods, and duty on droits of Admiralty sold in the Colony.

56. No claim for any abatement of duty in respect of any goods imported into the Colony shall be allowed on account of damage, unless such claim shall be made on the first examination thereof, nor unless it shall be proved to the satisfaction of the Collector or other proper officer of Customs that such damage was sustained after such goods had been shipped in the importing ship and before the landing thereof in the Colony; and all goods derelict, jetsam, flotsam, and wreck brought or coming into the Colony, and all droits of Admiralty sold in the Colony, shall at all times be subject to the same duty as goods of the like kind on importation into the Colony are subject, unless it shall be shown to the satisfaction of the Collector or other proper officer of Customs that such goods, if liable to duty, are entitled to an abatement in respect of such damage; and the damage sustained by such goods, whether so imported, or derelict, jetsam, flotsam, or wreck as aforesaid, shall be assessed by the Collector or other proper officer of Customs: Provided that no claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarettes, opium, ganja, wine, or spirits.

Agent to produce authority if required.

57. Whenever any person shall make application to any officer of Customs to transact any business on behalf of any other person, such officer may require 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, may refuse to transact such business.

58. The officers 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.

Officers may take samples.

59. No entry or warrant for the landing of any goods shall be deemed valid unless made in accordance with the provisions of the Customs Laws.

Validity of entries and warrants.

60. If any importer, agent, or other person entering any goods shall fail to comply with the foregoing regulations so far as they are respectively applicable to the goods entered by him, such goods shall be liable to forfeiture, and such importer, agent, or person shall incur a fine of twenty pounds.

Penalty for failing to comply with regulations.

(8)—*Time within which Goods shall be Entered and Landed after the arrival of the Importing Ship.*

61. If the importer of any goods shall not, within ten days (exclusive of Sundays and holidays) after the arrival of the ship importing the same, make perfect entry or entry by bill of sight of such goods, or if, having made such entry, such goods are not landed within such ten days or within such further period as the Collector shall direct, the officers of Customs may convey such goods to the King's warehouse; and whenever the cargo of any ship shall have been discharged within such ten days with the exception of only a small quantity of goods, the officers of Customs may forthwith deposit such remaining goods in the King's warehouse, and also, at any time after the arrival of such ship, may deposit any small packages or parcels of goods therefrom in the King's warehouse, there to remain for due entry during the remainder of such ten days, except as hereinafter mentioned; and if any goods so deposited in the King's warehouse, being of a

Goods not entered within ten days to be conveyed to King's warehouse.

perishable nature, shall not be cleared forthwith, or, not being of a perishable nature, shall not be cleared within three months after such deposit, or within such further period as the Collector may direct, and all charges of removal, freight, and warehouse rent be not paid, such goods may be sold, and the produce thereof applied first in discharge of duties, warehouse rent, and charges of removal, next of freight and charges, and the overplus, if any, to the proprietor of the goods on his application for the same, if such application be made within one year from the time of the sale of such goods; and in case such goods cannot be sold for a sufficient sum to pay the duties and charges if ordered for sale for home consumption, or the charges if for exportation, the same may, by the direction of the Collector, be destroyed; and any officer of Customs, having the custody of any goods which shall have come to his hands under this Ordinance, may refuse delivery thereof from the King's warehouse or other place of deposit until proof be given to his satisfaction that the freight due on such goods has been paid: Provided that if the importing ship and goods be liable to the performance of quarantine, the time for entry and landing of such goods shall be computed from the time at which such ship and goods shall have been released from quarantine.

Combustible goods not to be deposited in the King's warehouse.

62. No goods of a combustible or inflammable nature shall be brought into or deposited in the King's warehouse unless with the sanction of the Collector; and if any such goods shall be landed by the officers of Customs under the provisions of this Ordinance, the same may be deposited in any other available place that such officers may deem fit, and whilst so deposited the same shall be deemed to be in the King's warehouse, and be liable to be dealt with, at the expiration of ten days, in the same manner as goods of a perishable nature actually deposited in the King's warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and such goods shall be chargeable with such expenses for securing, watching, and guarding the same until sold, cleared, or warehoused as aforesaid, as the Collector shall see fit, and neither the Collector nor the officers of Customs shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

63. Whenever any goods shall remain on board any importing ship beyond the period of ten days after the arrival of such ship, or beyond such further period as the Collector may allow, such ship shall be detained by the proper officer of Customs until all expenses of watching or guarding such goods beyond such ten days, or such further time, if any, allowed as aforesaid, not exceeding ten shillings per diem, and of removing the goods or any of them to the King's warehouse, in case the officers of Customs shall so remove them, be paid; and the like charge per diem shall be made in respect of any derelict or other ship coming, driven, or brought into the Colony under legal process, by stress of weather, or for safety, when it is necessary to station any officer of Customs in charge, either on board thereof or otherwise, for the protection of the revenue so long as the officer shall so remain.

Power to detain ship when goods remain on board beyond ten days.

(9)—*Unshipping, Landing, Examination, Warehousing, and Custody of Goods.*

64. The unshipping, carrying, and landing of all goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, repacking, bulking, sorting, lotting, marking, and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the importer.

Unshipping, carrying, landing, etc., of goods, to be done at expense of importer.

65. Upon the entry and landing of any goods to be warehoused, or within such period as the Collector shall direct with respect to the same or any of them, the proper officer of Customs shall take a particular account of such goods at the quay or wharf at which they shall be so landed, or in the warehouse of the port of arrival if they be goods of which the account is permitted to be taken in the warehouse, or in the warehouse of any other port to which they may be consigned and allowed to be removed by the authority of the Collector, and shall enter in a book prepared for that purpose the name of the importing ship, and of the person in whose name such goods are entered, the marks, numbers, and contents of each package, the description of the goods, and the warehouse or place in the warehouse in which the same shall be deposited; and

Officer of Customs to take account of goods for warehouse.

when the same shall have been so deposited with the authority of such officer as aforesaid, he shall certify that the entry and warehousing of such goods is complete, and such goods shall from that time be considered goods duly warehoused; and if any such goods shall be delivered, withheld, or removed from the proper place of examination before the same shall have been examined and certified by such officer, such goods shall be deemed to be goods not duly entered or warehoused, and shall be forfeited.

Duties on  
warehoused  
goods to be  
paid accord-  
ing to land-  
ing account.

66. The account of the goods so taken as aforesaid shall be the account upon which the duties payable upon such goods shall be ascertained when the same shall ultimately come to be delivered upon due entry for that purpose, and the same shall be entered and the full duties due thereon be paid according to the quantity taken in such account, without any abatement for any deficiency except as hereinafter provided.

Warehoused  
goods to be  
deposited in  
original  
packages.

67. All goods warehoused shall be deposited in the packages in which the same shall have been imported, except such goods as are permitted to be skipped on the quay, or bulked, sorted, lotted, packed, or repacked in the warehouse after the landing thereof, in which case they shall be deposited in the packages in which the same shall be when the account thereof is taken by the proper officer of Customs; and if such goods are not so deposited, or if any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks or numbers of such packages, or if the same shall be removed from the room in the warehouse in which the same are deposited, without the presence and sanction of the proper officers of Customs, except for delivery under the proper warrant, order, or authority for that purpose, such goods and packages shall be forfeited.

Power to  
direct what  
goods may  
be bulked,  
sorted,  
packed, etc.

68. The Collector may direct what goods may be skipped on the quay, or be bulked, sorted, lotted, packed, or repacked, and determine in respect of what goods the account may be taken in any warehouse approved by him for that purpose, and within what time after the landing thereof, and on such conditions as he may deem necessary.

69. If the occupier of any warehouse shall neglect to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof, he shall, for every such neglect, incur a fine of five pounds.

Penalty for improper stowage in warehouse.

70. If the occupier of any warehouse shall not produce to any officer of Customs, on his request, any goods deposited in such warehouse which shall not have been duly cleared and delivered therefrom, such occupier shall, for every such neglect, incur a fine of five pounds in respect of every package or parcel not so produced, besides the duties due thereon.

Penalty for not producing warehoused goods.

71. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or, being duly warehoused, shall be in any way concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal, or concealment, they shall be forfeited.

Goods not warehoused or fraudulently concealed or removed.

72. If any person shall clandestinely open any warehouse, or, except in the presence of the proper officer of Customs acting in the execution of his duty, gain access to the goods therein, he shall, for every such offence, incur a fine of one hundred pounds.

Penalty for clandestinely opening warehouse.

73. If any goods shall be taken out of any warehouse without due entry, the occupier of such warehouse shall forthwith pay the duties due upon such goods; and every person taking out any goods from any warehouse without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall destroy or embezzle any goods duly warehoused, shall be deemed guilty of a misdemeanor, and shall, on conviction on indictment, be liable to imprisonment, with or without hard labour, for any term not exceeding five years; but if such person shall be an officer of Customs not acting in the due execution of his duty, and 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 the damage occasioned by such destruction or embezzlement shall, with the sanction of the Governor, be repaid or made good to such importer, consignee, or proprietor by the Treasurer.

Removing goods from warehouse without due entry.

No compensation for accident to goods warehoused.

74. No compensation shall be made to any importer, consignee, or proprietor of any goods by reason of any damage occasioned thereto in the King's warehouse or in any warehouse by fire or accident.

Remission of duties on warehoused goods lost or destroyed.

75. If any goods warehoused or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on ship board, or in removing, landing, or receiving into the warehouse, or in the warehouse, the Collector may remit or return the duties due or paid thereon.

Preservation of warehoused goods.

76. The Collector shall have power, at the expense of the owner of goods warehoused in a King's warehouse, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall respectively have a lien on the said goods for rent and for expenses so incurred or otherwise due and owing; but in all cases where immediate action is not absolutely necessary for the preservation of the goods, no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required: Provided that if any such acts are deemed necessary and are done, such acts shall be held to have been absolutely necessary, although it thereafter appear that they were not.

(10)—*Removal of Warehoused Goods.*

Removal of warehoused goods from one warehousing port to another, and from one warehouse to another.

77. Any goods warehoused at any port in the Colony may be removed by sea or by inland carriage to any other port in which the like kind of goods may be warehoused, to be re-warehoused at such other port, and again as often as may be required at any other such port to be there re-warehoused, or, with the permission of the proper officer of Customs, 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 of Customs 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 other proper officer of Customs may direct or require.

78. (1) On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper officer of Customs of the port of removal to the proper officer of Customs of the port or place of destination, and the person requiring the removal thereof shall enter into bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the Collector or other proper officer of Customs may direct, such bond to be taken by the Collector or other proper officer of Customs 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 or other proper officer of Customs of such port, shall, at the time of the entering of such goods, be produced to the Collector or other proper officer of Customs of the port of removal; and such bond shall not be discharged unless such goods shall have been produced to the proper officer of Customs and duly re-warehoused at the port of destination, or unless the full duties of Customs shall have been paid thereon within forty-eight hours after the arrival thereof, but in no case later than 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 re-warehousing of the same at the place of destination, within such time or times as the Collector may direct.

Accounts and bonds in respect of goods removed from warehouse.

(2) 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

Entry of warehoused goods on arrival at port of destination.

or can be made applicable, as are required on the entry and warehousing of goods on the first importation thereof.

Warehoused goods on arrival at port of destination may be entered for home use or for exportation.

79. If, upon the arrival of goods so removed as aforesaid at the port of destination, the parties 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 re-warehoused, the officers of Customs at such port may permit the same to be entered and delivered for home use, upon payment of the duties due thereon, or, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, to be entered and shipped for exportation, as if such goods had been actually lodged in such warehouse; and all goods so exported, or on which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Warehoused goods, if not cleared within two years, to be re-warehoused.

80. All warehoused goods shall be cleared either for home use or exportation 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 officer of Customs, 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 expenses attendant thereon, shall, subject to such allowances as are by law permitted in respect thereof, be paid down; and the quantity so found shall be re-warehoused in the name of the then owner or proprietor thereof in the same manner as on first importation: Provided that if the owner or proprietor shall, with the concurrence of the warehouse keeper, desire to warehouse the same according to the account taken at the landing thereof, without re-examination, such re-examination may be dispensed with, the officers of Customs being satisfied that the same are still in the warehouse and that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof.

81. If any warehoused goods shall not be duly cleared, exported, or re-warehoused, 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 shall, after one month's notice by advertisement in the *Royal Gazette*, with all convenient speed be sold by public auction, either for home use if worth the duty due thereon, or for exportation, with or without the consent of the warehouse-keeper, and the proceeds thereof shall be applied to payment of the duties, warehouse rent, and charges, and the surplus, if any, shall be paid to the owner or proprietor of such goods, if known, but if such owner or proprietor cannot be found, such surplus shall be paid to the Treasurer, to abide the claim of such owner or proprietor on his appearing and making good his claim thereto, if such claim is preferred within one year from the time of sale; and if such goods, on being so offered for sale, shall not be sold, then the same, after such one month's notice as aforesaid, may be destroyed or otherwise disposed of, with or without the concurrence of the owner thereof or the proprietor of the warehouse in which the same were so warehoused, if the Collector shall see fit; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the proprietor of the warehouse.

Warehoused goods not cleared or re-warehoused after two years to be sold.

82. Goods abandoned by the importer or proprietor as not worth the duty shall be destroyed or otherwise disposed of within such time and in such manner as the Collector may direct, at the cost and charges of such importer or proprietor.

Goods abandoned as not worth the duty to be destroyed.

83. With the sanction of the Collector or other proper officer of Customs, and after such notice given by the respective importers or proprietors, and at such times and under such regulations and restrictions as the Collector shall from time to time require and direct, it shall be lawful, in the warehouse, to sort, separate, pack, and repack any goods, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof, provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Collector shall permit (not being less

Sorting, etc., of goods in warehouse.

in any case, if the goods are to be exported or to be removed to another warehouse, than is required by law on the importation of such goods), and to take such samples of goods as may be allowed by the Collector, with or without entry, and with or without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity; and after such goods have been so separated and repacked in proper or approved packages, the Collector may, at the request of the importer or proprietor of such goods, cause or permit any refuse, damaged, or surplus goods occasioned by such separation or repacking, or, at the like request, any goods which may not be worth the duty, to be destroyed, and may remit the duty payable thereon.

Goods may be taken from warehouse with security for duties.

**84.** The Collector may permit any goods to be taken out of the warehouse without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof or the payment of the duties due thereon, as he may direct or require.

(11)—*Entry of Warehoused Goods for Home Consumption and Exportation, and the Delivery thereof.*

Entry for exportation or home use.

**85.** 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 duly delivered to be shipped as stores, in such quantities as the Collector or other proper officer of Customs shall allow, and subject to such directions and regulations as the Collector may see fit.

Delivery of bill of entry and payment of duties.

**86.** 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 duplicate thereof, in such form and manner as the Governor may direct, and shall, at the same time, pay down to the proper officer of Customs the full duties payable thereon, not being less in amount than according to the account of the quantity taken by the proper officer of Customs on the first entry and landing thereof, except as to the following goods; namely, tobacco in leaf, opium, ganja (Indian hemp), oil, wine, and spirits in casks, the duties whereon,

when cleared from the warehouse for home use, shall be chargeable upon the quantity of such goods ascertained 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 such last mentioned goods and that ascertained at the time of actual delivery has been caused by illegal or improper means.

87. No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the Collector has reasonable grounds to suppose that such deficiency, or any part thereof, has arisen from illegal abstraction.

Deficiency in warehoused goods for exportation not to be charged with duty, unless fraudulent.

## PART VI.

### (1)—EXPORTATION, ENTRY, AND CLEARANCE OF SHIPS TO PARTS BEYOND THE SEAS.

88. No person shall export any warehoused goods, or goods liable to duties of Customs transhipped, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarettes, opium, or ganja), or shall enter any such goods for exportation from the Colony to parts beyond the seas, in any ship of less burden than five tons; and no person shall export (1) any wines, spirits, tobacco, cigars, or cigarettes from any warehouse, or for drawback, or for transhipment, or shall enter any such wines, spirits, tobacco, cigars, or cigarettes for exportation from the Colony to parts beyond the seas, in any ship of less burden than thirty tons, and (2) any opium or ganja from any warehouse, or for drawback, or for transhipment, or shall enter any such opium or ganja for exportation from the Colony to parts beyond the seas, in any ship of less burden than one hundred tons. (*As amended by 27 of 1924, s. 2.*)

Size of ship in which warehoused, etc., goods may be exported.

89. The master of every ship in which any goods are to be exported from the Colony to parts beyond the seas, or his agent, shall, before any goods be taken on board, deliver to the Collector or other proper officer of Customs a certificate from the proper officer of Customs of the due clearance inwards or coastwise of such ship of her last voyage, and shall also deliver therewith an entry outwards

Master of ship outwards to deliver certificate of clearance of last voyage and to make entry outwards.

of such ship, verified by his signature, in the Form H in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form or manner as the Governor may direct; and if such ship shall have commenced her lading at some other port, the master shall deliver to the proper officer of Customs the clearance of such goods from such other port; and if any goods be taken on board any ship at any port before she shall have entered outwards at such port, the master shall incur a fine of one hundred pounds: Provided that on the arrival at any port in the Colony of any ship about to deliver her cargo at more than one port in the Colony, it shall be lawful, subject to such regulations as the Collector may deem necessary, to allow the entry outwards of such ship, and to permit the shipment of goods for exportation in such ship to the foreign destination for which such ship shall be entered outwards, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of such goods from the inward cargo being effected to the satisfaction of the proper officer of Customs of the port.

Collector may grant licence to master of ship to take local products without first making entry of such products.

90. The Collector or other proper officer of Customs may, if he thinks fit, grant a licence to the master of any ship, for a time to be limited in such licence, to take on board any such ship any of the products of the Colony, except goods liable to Excise duty, at any part of the Colony without first making an entry of such products for shipment.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

91. No warehoused or drawback goods shall be shipped, put off, or water-borne to be shipped for exportation from any port or place in the Colony on Sundays or public holidays, except by special permission of the Collector, nor from any place not being a 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, nor before due clearance thereof for shipment; and any such goods shipped, put off, or water-borne to be shipped contrary hereto shall be forfeited, and it shall be lawful for such officers of Customs to open and examine all goods shipped or brought for shipment at any place in the Colony, and the opening for that purpose

of packages containing such goods, and the weighing, re-packing, landing (when water-borne), and the shipping thereof shall be done by or at the expense of the exporter.

92. The following goods may, by proclamation of the Governor, be prohibited either to be exported or carried coastwise either absolutely or except on compliance with any conditions which may be specified in the proclamation:—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 military or naval stores, provisions, or any sort of victual which may be used as food for man. It shall also be lawful for the Governor to prohibit, by proclamation, the export of any of the several articles mentioned in this section to any country or countries to the exclusion of other countries, or to any places or ports in any country to the exclusion of other places or ports therein, with the intent that it shall be competent for the Governor, by such proclamation, to prevent and prohibit the export of any of such articles to any such country, place, or port without thereby prohibiting the exportation to all other countries, places, and ports at the same time.

Goods prohibited by proclamation.

93. If, in contravention of the Customs laws, any goods are exported or carried coastwise, or if an attempt is made to export or carry coastwise any goods in contravention of the Customs laws, or if any goods are brought to any quay or place for the purpose of being exported or carried coastwise in contravention of the Customs laws, the goods shall be forfeited, and every person concerned in the exportation or carriage coastwise, or attempted exportation or carriage coastwise, or in bringing the goods to such quay or place for the purpose of being so exported or carried coastwise, shall incur a fine of five hundred pounds.

Punishment for illegal exportation.

(2)—*Entry and Clearance of Goods for Exportation.*

94. Before any warehoused goods, or goods entitled to any drawback of Customs on exportation or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver to the Collector or other proper officer of Customs a bond note or account of such goods, and

Bonds to be given on exportation of drawback and warehoused goods.

give such security by bond as the Collector shall require that such goods shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, within such time as the Collector may deem reasonable or be otherwise accounted for to his satisfaction; and such bond note, when certified by the proper officer of Customs, together with a shipping bill of such goods in the Form I in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct, shall be the export entry for the goods enumerated therein: Provided that any person desirous of exporting any such goods may, at his option, but subject to such regulations as the Collector may direct, give a general bond, with such security, in such amount, and under such conditions as the Collector may require, in lieu of a separate bond for each exportation, first delivering in each case to the proper officer of Customs a notice in such form as the Collector shall prescribe, containing an account of the particular goods to be exported by him under such general bond in any particular ship.

Shipping bill  
for goods for  
drawback.

95. Before any goods on which any drawback of Customs on exportation shall be claimed shall be shipped or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the proper officer of Customs a shipping bill of such goods in the Form J in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form and manner as the Governor may direct.

Shipping bills  
for goods  
subject to  
export duty.

96. (1) Before any goods subject to duty on the exportation thereof are shipped or water-borne to be shipped for exportation, the exporter or his agent shall—

- (a) in the case of goods produced or manufactured in the Colony, deliver to the proper officer of Customs a shipping bill thereof, in the Form K in the Schedule to this Ordinance; and
- (b) in the case of goods the produce or manufacture of other countries, a shipping bill thereof in the Form L in the Schedule to this Ordinance; and

(c) at the same time pay down to the proper officer of Customs the full duties payable thereon.

(2) Before any goods, not being goods subject to duty on the exportation thereof, or being goods in respect of which no bond is required, are shipped or water-borne to be shipped for exportation, the exporter or his agent shall—

Shipping bills for free goods.

(a) in the case of goods produced or manufactured in the Colony, deliver to the proper officer of Customs a shipping bill thereof in the Form M in the Schedule to this Ordinance; and

(b) in the case of goods the produce or manufacture of other countries re-exported, a shipping bill thereof in the Form N in the Schedule to this Ordinance.

(3) The shipping bills as aforesaid shall contain in each case the several particulars indicated therein or required thereby, or shall be in such other form or manner as the Governor may from time to time direct; and, on demand of such proper officer, the exporter or his agent shall in each case produce the invoices, bills of lading, and other documents relating to such goods to test the accuracy of such shipping bills, and on failure to comply with any of the foregoing requirements, or if any of the particulars contained in the shipping bill are incorrect or inaccurate, the exporter or his agent shall, for every such offence, incur a fine of one hundred pounds.

Invoices, bills of lading, etc., to be produced with shipping bills.

(4) When such goods as aforesaid, not being subject to any duty of Excise, are shipped in a steamship, the Collector may, if he thinks fit, allow such goods to be shipped or water-borne to be shipped previous to the delivery of the shipping bills, in which case the exporter or his agent shall, within twenty-four hours after the departure of such steamship, deliver to the proper officer of Customs the shipping bills aforesaid and at the same time pay down the amount of duty, if any, payable on such goods, and if such shipping bills be not delivered, or if such duties be not paid, within twenty-four hours after the departure of such steamship, the exporter or his agent shall, for every such offence, incur a fine of one hundred pounds.

When goods are shipped in a steamship, Collector may allow shipment previous to delivery of shipping bills.

Goods not exported as per shipping bill to be notified to proper officer.

**97.** If any exporter of goods who shall have delivered a shipping bill thereof for exportation in any ship shall fail, in case such goods or any of them shall not be duly shipped, to attend the proper officer of Customs within twenty-four hours after the final clearance outwards of such ship, either by himself or his agent, and correct such shipping bills, he shall incur a fine of five pounds.

Shipping bill signed by the proper officer to be the clearance for the goods.

**98.** The shipping bill or bills, when filled up and signed by the exporter or his agent or the consignee of the ship, as the case may be, in such manner as the proper officer of Customs may require, and countersigned by him, shall be the clearance for all the goods enumerated therein.

Improper removal of warehoused goods.

**99.** 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, and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods shall be illegally removed or carried away from any carriage, cart, boat, lighter, quay, wharf, or other place prior to the shipment thereof on board the exporting or removing vessel, or from any ship, cart, or carriage in or on which the same shall have been shipped or laden, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired.

Collector to remit duty on warehoused goods lost or destroyed during removal.

**100.** If any goods duly entered for delivery from the warehouse for removal or exportation shall be lost or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Collector may remit the duties thereon.

Drawback goods not agreeing with shipping bill forfeited.

**101.** If any goods upon which any drawback shall be claimed or allowed be shipped or brought to any quay, wharf, or other place to be shipped for exportation, shall, on examination by the proper officer of Customs, be found not to agree with the entry in the shipping bill or other proper document for allowance of drawback on shipment, or shall be found to be of less value for home use than the amount of the drawback claimed, all such goods, and the package containing the same, with all other the contents

therein, shall be forfeited; and the person entering such goods and claiming the drawback thereon shall, in every such case, incur a fine of one hundred pounds, or a fine equal to treble the amount of the drawback claimed, at the election of the Collector.

**102.** No drawback of Excise shall be allowed upon any goods cleared for exportation unless the person intending to claim such drawback shall have given due notice to the officer of Excise, and shall have produced to the proper officer of Customs, at the time of clearing such goods, a proper document under the hand of the officer of Excise, containing the description of such goods; and if such goods be found to correspond with the particulars of the goods contained in such document, and be duly shipped and exported, the proper officer of Customs shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of Excise.

Excise drawback. Notice to officer.

Shipment to be certified.

**103.** The provisions of the Customs Laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transhipped, and goods exported on drawback.

Provisions as to exportation applicable to transshipment and drawback goods.

(3)—*Debentures for Drawback on Goods Exported.*

**104.** 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 Collector or other proper officer of Customs, certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the proper officer of Customs in whose presence the same were shipped, the shipment and exportation thereof shall be certified upon such debenture by such officer, and the debenture shall thereupon be computed and passed with all convenient despatch.

Debenture for drawback.

**105.** The person entitled to any drawback on any goods duly exported, or his agent authorized by him for that purpose, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been

Declaration as to exportation by person claiming drawback,

actually exported, and have not been relanded, and are not intended to be relanded in any part of the Colony, 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 or his agent on the debenture, countersigned by the holder of such debenture, if the same shall have been transferred in the meantime, shall be the discharge for such drawback when paid.

Limitation  
of time for  
payment of  
drawback.

106. 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.

Warehoused  
or drawback  
goods not  
duly  
exported.

107. If any goods which have been cleared to be exported from the warehouse or for any drawback shall be shipped or entered to be shipped on board any vessel of less burden than is permitted by the Customs Laws, or shall not be duly exported to and landed in parts beyond the seas, or if the same or any other goods which shall have been shipped for exportation shall be unshipped or relanded in any part of the Colony (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 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 carried, or who shall aid, assist, or be concerned therein, shall, at the election of the Collector, incur a fine of one hundred pounds or a fine equal to treble the duty-paid value of such goods.

(4)—*Shipment of Stores.*

Victualling  
bill for  
stores.

108. The master of every ship of the burden of thirty tons and upwards departing from any port in the Colony upon a voyage to parts beyond the seas shall, upon due authority and request made by him, and upon such terms and conditions as the Collector may direct, receive from the Collector or other proper officer of Customs an order for the shipment of such stores as may be required and allowed by the Collector or other proper officer of Customs for the use of such ship, with reference to the number of

the crew and passengers on board and the probable duration of the voyage on which she is about to depart; and every such request shall be made in such form and manner as the Collector or other proper officer of Customs shall require, and shall be signed by the master or owner of the vessel; and the master, or his agent duly authorized by him in writing for that purpose, shall make out an account of the stores so shipped together with any other stores then already on board, and the same, when signed by the proper officer of Customs in whose presence they were shipped, and countersigned by the Collector or other proper officer, shall be the victualling bill; and no stores shall be shipped for the use of any ship, nor shall any articles taken on board any ship be deemed to be stores, except such as shall be borne upon such victualling bill; and if any such stores shall be relanded at any place in the Colony without the sanction of the proper officers of Customs, the same shall be forfeited, and the master and owner of the ship shall each incur a fine of one hundred pounds, or a fine equal to treble the value of such stores, at the election of the Collector of Customs.

109. In the event of any ship, having cleared for any foreign voyage from any port in the Colony with stores on board, returning to that or any other port in the Colony, if any deficiency in such stores be discovered, which in the opinion of the Collector shall be deemed to be in excess of the quantity which might fairly have been consumed, having regard to the length of time between such departure and return as aforesaid, whether such ship shall have been driven into port by stress of weather, want of repair, or other cause, the master shall pay the duties on such excess at the rate chargeable on the importation of goods the subject of such excess, and, in addition, shall incur a fine not exceeding twenty pounds.

Penalty on master for excessive deficiency of stores.

(5)—*Clearance of Ships Outwards.*

110. If there be on board any ship any goods being part of the inward cargo reported for exportation in the same ship, the master shall, before clearance outwards of such ship from any port in the Colony, deliver to the proper officer of Customs a copy of the report inwards of such goods, certified by the Collector or other proper officer of Customs, and if such copy be found to correspond with

If inward cargo reported for exportation, copy of report thereof to be delivered to the officer of Customs.

the goods so remaining on board, the proper officer of Customs shall sign the same, to be filed with the certificates or shipping bills, if any, and victualling bill of the ship.

Before  
clearance,  
certificates  
to be  
delivered to  
the proper  
officer of  
Customs.

**111.** Before any ship shall be cleared outwards from the Colony, the master, or other person authorized in writing by him, shall attend before the Collector or other proper officer of Customs, and shall answer all such questions as shall be demanded of him by the Collector or other proper officer concerning the ship, the cargo, and the voyage, and shall deliver to the Collector or other proper officer of Customs a content of such ship in the Form O in the Schedule to this Ordinance, or in such other form as the Governor may direct, and containing the several particulars therein required as far as the same can be known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the Collector or other proper officer, unless such content shall be in any case dispensed with by the Collector under such regulations, as he may see fit, and, before clearance, shall deliver the certificates, if any, to the Collector or other proper officer of Customs, who shall file them, together with a copy of the report inwards, if any, of goods reported for exportation in such ship, and the victualling bill, when signed by the proper officer of Customs, shall be the clearance and authority for the departure of the ship; and if such master shall fail to deliver such content, or if he shall refuse to answer any such question or to answer truly, or if any of the particulars contained in such content are false, such master shall incur a fine of one hundred pounds: Provided that it shall be lawful for the master of any steamship to depart from the Colony without attending before the Collector and delivering such content, in which case the agent of the master or owner thereof shall clear such steamship by delivering a content thereof in Form P in the Schedule to this Ordinance, and containing the several particulars indicated therein or required thereby, or in such other form or manner as the Governor may direct; and he shall answer such questions, and produce such documents, concerning the ship, the cargo, and the intended voyage thereof as shall be demanded of him by the Collector or other proper officer of Customs; and if any such agent shall fail to deliver such content within twenty-four hours after the departure of such steamship, or if any of the particulars contained in

such content shall be false, or if he shall refuse to answer any such question, or to produce any such document, or shall answer any such question untruly, he shall incur a fine of one hundred pounds.

**112.** When any ship having been cleared at one port proceeds to take in goods at any other port, the master, or his duly authorized agent, shall, after due shipment of such goods at such other port, deliver to the Collector or other proper officer of Customs there an additional like content of the goods so shipped, and so on from port to port until final clearance outwards of the ship.

Additional content for goods shipped at other ports.

**113.** If any goods, for the exportation of which in any ship bond shall have been given, shall not be duly shipped before the departure of such ship, such goods shall be forfeited unless due notice of the non-shipment thereof shall be given to the proper officer of Customs immediately after such departure, in order that he may certify the short shipment thereof; and if such goods shall not, forthwith after the final clearance of the ship, be re-warehoused or re-entered for exportation under bond in some other ship, the person entering the same shall incur a fine of five pounds; and if any goods shall be unshipped without the sanction of the Collector or other proper officer of Customs in any part of the Colony from any ship entered outwards, such goods shall be forfeited, and the master of such ship, and every person concerned in such unshipment, shall incur a fine of one hundred pounds, or a fine equal to treble the value of the goods so unshipped or landed.

Goods short shipped to be notified to proper officer.

**114.** If any goods for which entry before shipment is required shall be shipped, put off, or water-borne to be shipped, without being duly cleared, or otherwise contrary to the provisions of the Customs Laws, the same shall be forfeited.

Goods shipped without being duly cleared.

**115.** If any ship, having on board any goods shipped as cargo, or any goods reported inwards for exportation in such ship, or any stores liable to duty or entitled to drawback, shall depart from any port without being duly cleared, the master or agent shall incur a fine of one hundred pounds.

Penalty on departing without being cleared.

**116.** If any ship shall depart in ballast from the Colony for parts beyond the seas, not having any goods on board except stores borne upon the victualling bill, nor any goods

Clearance of ships in ballast.

reported inwards for exportation in such ship, the Collector or other proper officer of Customs shall, on the application of the master, clear such ship in ballast; and the master of such ship shall answer to the Collector or other proper officer of Customs such questions touching her departure and destination as shall be demanded of him; and if any ship, whether laden or in ballast, shall depart without being duly cleared, the master or agent shall incur a fine of one hundred pounds. Ships having only passengers with their baggage on board shall be deemed to be in ballast.

(6)—*Boarding and Departure of Ships after Clearance.*

Officer may board ship after clearance.

117. Any officer of Customs may go on board any ship after clearance outwards within the limits of any port in the Colony, or within one league of the coast thereof, and may demand the ship's clearance, and if the master shall refuse to produce the same and answer such questions concerning the ship, cargo, and intended voyage as may be demanded of him, he shall incur a fine of five pounds; and if there be any goods on board not contained in such ship's content, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such content be not on board, the master shall incur a fine of twenty pounds for every packet or parcel of goods contained in such content and not on board.

Penalty for removing seals placed upon stores from warehouse.

118. If any officer of Customs shall place any lock, mark, or seal upon any stores or goods taken from the warehouse without payment of duty as stores on board any ship departing from any port in the Colony, and such lock, mark, or seal be wilfully opened, altered, or broken, or if any part of such stores or goods be secretly conveyed away, either while such ship remains at her first port of departure, or at any port or place in the Colony, or on her passage from one such port or place to another, before the final departure of such ship on her foreign voyage, the master shall incur a fine of twenty pounds.

Ships not bringing to at stations and carrying away officers.

119. If any ship departing from any port in the Colony shall not bring to at such stations as shall be appointed by the Governor for the landing of officers of Customs from such ships, or for further examination previous to

such departure, the master of such ship shall incur a fine of twenty pounds; and if any ship shall depart from any port with any Customs or other Government officer on board, without the consent of such officer, the master shall incur a fine of one hundred pounds.

120. The time at which any goods shall be shipped on board any export ship 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, except as to any goods prohibited to be exported as contraband of war, with reference to which the exportation shall be deemed to be the actual time of the ship's departure on her outward voyage.

Time of exportation and departure defined.

121. The Governor may, by proclamation, require due entry and clearance before shipment, and in such manner as he may direct, of any goods intended for exportation or carriage coastwise, on being satisfied that the public interests render such course expedient, and if, upon such entry, the goods shall not be found to correspond with the particulars contained therein, they may be detained until the cause be explained to the satisfaction of the Collector of Customs, who may thereupon restore the same on such terms as he may see fit. If, after any proclamation under this section, any such goods as aforesaid are shipped on any ship without being first duly entered and cleared, the goods shall be forfeited, and the master shall incur a fine of one hundred pounds.

Entry and clearance of goods exported or carried coastwise may be required.

## PART VII.

### COASTING TRADE.

122. All trade by sea from any one part of the Colony to any other part thereof shall be deemed to be coasting trade, and all ships while employed therein shall be deemed to be coasting ships, and no part of the Colony, however situated with regard to any other part, shall be deemed in law, with reference to each other, to be parts beyond the seas; and if any doubt shall at any time arise as to what, or to or from what, parts of the coasts of the Colony shall be deemed a passage by sea, the Governor may determine and direct in what cases the trade by water from one port or place in the Colony to another of the same shall

Definition of coasting trade.

or shall not be deemed a trade by sea within the meaning of the Customs Laws.

Licence to  
trade coast-  
wise.

Cap. 122.

**123.** No ship shall trade coastwise within the Colony unless she is provided with a licence to be issued by the Collector on presentation to him of a drogher certificate issued by the Harbour Master under the Droghers Ordinance, which licence shall expire on the thirty-first day of December in each year. Every ship trading contrary to this section shall be forfeited, and the master of the ship shall incur a fine of one hundred pounds.

Distinctive  
marks of  
coasting  
vessels.

**124.** Every ship trading coastwise shall have her name and the number of her licence painted on each bow in letters of not less than three inches high and of proportionate width, in white or yellow on a dark ground, or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a fine of twenty pounds, and the ship may be seized by any officer of Customs and detained till the fine is paid.

Foreign ships  
in coasting  
trade subject  
to same rules  
as British  
ships.

**125.** Every foreign ship proceeding either with cargo or passengers or in ballast on any voyage from one part of the Colony to another shall be subject, as to stores for the use of the crew and in all other respects, to the same laws, rules, and regulations to which British ships when so employed are subject.

Coasting ship  
confined to  
coasting  
voyage.

**126.** No goods shall be carried in any coasting ship except such as shall be laden to be carried coastwise at some port or place in the Colony, and no tobacco, the produce of the Colony, shall be carried in any coasting ship unless accompanied by a permit granted by the Warden of the Ward in which such tobacco was grown, and if any goods shall be taken into or put out of any coasting ship at sea or over the sea, or if any coasting ship shall touch at any place over the sea, 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 sea shall not declare the same in writing under his hand to the Collector or other proper officer of Customs at the port in the Colony where such ship shall afterwards first arrive, the master of such ship shall incur a fine of one hundred pounds, and the ship may be seized by any officer of Customs and detained until such fine is paid.

127. If any goods shall be unshipped from any ship arriving coastwise, or be shipped or water-borne to be shipped for carriage coastwise, on Sundays or holidays, except by the special permission of the Collector, or on any other day 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 incur a fine of fifty pounds.

Time and place for landing and shipping coastwise.

128. (1) The master of every coasting ship shall keep or cause to be kept a cargo book, stating the names of the ship, the master, and the port to which she belongs, and of the port or place to which she is bound on each voyage, and, unless the Collector otherwise directs, shall, at every port or place of lading, enter in such book the name of such port or place, and an account of all goods there taken on board such ship, stating the descriptions of the packages and the quantities and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, and shall, at every port or place of discharge of such goods, note the respective days on which the same or any of them are delivered out of such ship, and the respective times of departure from every port or place of lading and of arrival at every port or place of discharge; and such master shall, on demand, produce such book for the inspection of any officer of Customs, who shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo book as containing foreign goods shall be found not to contain such goods, such package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods not entered in such book, such goods shall be forfeited; and if such master shall fail correctly to keep such cargo book, or to produce the same, or if at any time there be found on board such ship any goods not entered in such book as laden or any goods noted as delivered, or if any goods entered as laden or any goods not noted as delivered be not on board, the master of such ship shall incur a fine of twenty pounds, and the ship may be seized by any officer of Customs and detained till the fine is paid.

Master of coasting ship to keep cargo book.

(2) The cargo book prescribed by this section shall be in such form as the Governor may from time to time prescribe and direct, and shall contain such particulars, in

Cargo book to be in prescribed form.

addition to or in lieu of the particulars required by this section, as the form prescribed by the Governor as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed by the Governor as aforesaid, or if it contains any writing or inscription other than the particulars required or indicated by the form so prescribed, the master of the ship shall incur a fine not exceeding ten pounds, and the ship may be detained by any officer of Customs until such fine is paid.

Before departure of coasting ship, cargo book to be delivered to proper officer of Customs.

**129.** Before any coasting ship shall depart from her port or place of lading, her cargo book, containing the several particulars required by this Ordinance, and signed by the master, shall be delivered to the proper officer of Customs, who shall return it dated and signed by him, and such cargo book shall be the clearance of the ship for the voyage, and the transire or pass for the goods expressed therein; and if the master shall fail to deliver such cargo book, he shall incur a fine of twenty pounds, and the ship may be seized by any officer of Customs and detained till the fine is paid :

Provided that the Collector shall, unless it is deemed inexpedient, permit general transires to be given, under such conditions or regulations as he may direct, for loading and clearance and for the entry and unloading of any coasting ship and goods :

Provided also, that any coasting ship taking cargo aboard at a place where no Customs officer is stationed to be carried coastwise may depart from such place without delivering such cargo book, on condition that the master of the ship shall produce her cargo book to the proper officer of Customs at the first place where such an officer is stationed at which she arrives after loading, and the officer of Customs shall thereupon sign such book if satisfied as to its correctness :

Restrictions on certain goods.

Provided further, that tobacco, cigars, cigarettes, wines, and spirits, except spirits the produce of the Colony removed under the provisions of the Excise law or with the permission of the Treasurer, and tobacco the produce of the Colony accompanied by a permit granted by the Warden of the Ward in which it was grown, shall not be shipped for carriage coastwise except at a legal quay duly approved and in the presence and with the authority of an officer

of Customs, and any tobacco, cigars, cigarettes, wines, or spirits shipped contrary hereto shall be forfeited.

**130.** Immediately after the arrival of any coasting ship at her port or place of discharge, and before any goods be unladen, the cargo book, with the name of the place or wharf where the lading is to be discharged noted thereon, shall be delivered to the proper officer of Customs, who shall note thereon the date of delivery: Provided that a coasting ship having cargo duly laden to be carried coastwise may discharge at a place where no Customs officer is stationed without delivering the cargo book as herein required on condition that the cargo book containing an account of the cargo so discharged is produced to the proper officer of Customs at the first place where such an officer is stationed at which the ship arrives after discharging; and if any goods are unladen contrary hereto, or if any goods are laden on board any ship and carried coastwise, or be brought to any port or place in the Colony for that purpose, or, having been brought coastwise, are unladen in any such port or place contrary to this or any other Ordinance relating to Customs, such goods shall be forfeited.

On arrival of coasting ship, cargo book to be delivered to proper officer of Customs.

**131.** Any officer of Customs may go on board any coasting ship in any port or place in the Colony, or at any period of her voyage, and search such ship and examine all goods on board, and all goods then lading or unloading, and demand all books or documents which ought to be on board such ship, and may require all or any such books or documents to be brought to him for inspection, and the master of any ship refusing to produce such books or documents on demand, or to bring the same to such officer of Customs when required, shall incur a fine of twenty pounds, and the ship may be seized by any officer of Customs and detained till the fine is paid.

Power to board coasting ship.

**132.** If the master of any ship bringing any goods not liable to duty coastwise from one port of the Colony to another shall desire to proceed with such goods or any of them to parts beyond the seas, he may, subject to such regulations as the Collector may see fit, enter such ship and goods outwards for the intended voyage without first landing the same.

Entry outwards of goods carried coastwise.

## PART VIII.

ENTRY OF GOODS BY SHIPOWNER WHERE NO ENTRY IS  
MADE BY OWNER.

Entry, etc.  
of imported  
goods by  
shipowner  
in default  
of owner.

**133.** Where the owner of any goods imported in any ship into the Colony fails to make entry thereof, or, having made entry thereof, fails to land the same or take delivery thereof, and to proceed therewith with all convenient speed by the times severally hereinafter mentioned, the shipowner or his agent may make entry of and land or unship the said goods at the times, in the manner, and subject to the conditions following, that is to say:—

- (1) If a time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the time so expressed; and
- (2) If no time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the expiration of seventy-two hours, exclusive of a Sunday or holiday, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or his agent.

## PART IX.

## SHIPOWNER'S LIEN FOR FREIGHT, ETC.

Saving of  
shipowner's  
lien for  
freight, etc.,  
on ware-  
housed goods,

**134.** If at the time when goods are landed from any ship, such goods are placed in the custody of any warehouse-keeper, and the shipowner or his agent gives to such warehouse-keeper notice in writing that the goods are to remain subject to a lien for freight or other charges payable to the shipowner to an amount to be mentioned in such notice, the goods so landed shall, in the hands of such warehouse-keeper, continue liable to the same lien, if any, for such freight or charges as they were subject to before the landing thereof; and the warehouse-keeper receiving such goods shall retain them until the lien is discharged

as hereinafter mentioned, and shall, if he fails to do so, make good to the shipowner any loss thereby occasioned to him.

**135.** (1) On the production to the Collector of a release of freight from the shipowner, or of a receipt for the amount claimed as due, and delivery to the Collector of a copy of such release or receipt, the said lien shall be discharged. Discharge of lien.

(2) The owner of the goods may deposit with the Collector a sum of money equal in amount to the sum so claimed as aforesaid by the shipowner, and thereupon the lien shall be discharged; but without prejudice to any other remedy which the shipowner may have for the recovery of the freight.

**136.** If such deposit as aforesaid is made and the person making the same does not, within fifteen days after making it, give to the Collector notice in writing to retain it, stating in such notice the sum, if any, which he admits to be payable to the shipowner, or, as the case may be, that he does not admit any sum to be so payable, the Collector may, at the expiration of such fifteen days, pay the sum so deposited over to the shipowner, and shall, by such payment, be discharged from all liability in respect thereof. Procedure where owner of goods does not dispute lien.

**137.** If such deposit as aforesaid is made, and the person making the same, within fifteen days after making it, gives such notice in writing as aforesaid, the Collector shall immediately apprise the shipowner of such notice, and shall pay or tender to him, out of the sum deposited, the sum, if any, admitted by such notice to be payable, and shall retain the remainder or balance, or, if no sum is admitted payable, the whole of the sum deposited, for fifteen days from the date of the said notice; and at the expiration of such last mentioned fifteen days, unless legal proceedings have in the meantime been instituted by the shipowner against the owner of the goods to recover the said balance or sum or otherwise for the settlement of any disputes which may have arisen between them concerning such freight or other charges as aforesaid, and notice in writing of such proceedings has been served on him, the Collector shall pay the said balance or sum over to the owner of the goods, and shall, by such payment, be discharged from all liability in respect thereof. Procedure where owner of goods disputes lien.

Sale of  
goods sub-  
ject to lien.

**138.** If the lien is not discharged, and no deposit is made as hereinbefore mentioned, the Collector may, and if required by the shipowner shall, at the expiration of thirty days from the time when the goods were placed in his custody, or, if the goods are of a perishable nature, at such earlier period as he in his discretion may think fit, sell by public auction, for use in the Colony or for exportation, the said goods or so much thereof as may be necessary to satisfy the charges hereinafter mentioned.

Publication  
of notice of  
sale.

**139.** Before making such sale, the Collector shall give notice thereof by two advertisements in the *Royal Gazette* and also, if the address of the owner of the goods has been stated on the manifest of the cargo or on any of the documents which have come into the possession of the Collector or is otherwise known to him, give notice of the sale to the owner of the goods by letter sent by the post; but the title of a *bonâ fide* purchaser of such goods shall not be invalidated by reason of the omission to send notice as hereinbefore mentioned, nor shall any such purchaser be bound to enquire whether such notice has been sent.

Application  
of moneys  
received from  
sale.

**140.** In every case of any such sale as aforesaid, the Collector shall apply the moneys received from the sale as follows, and in the following order, that is to say:—

- (1) If the goods are sold for use in the Colony, in payment of any Customs duties and of all sums due to the Colony in respect thereof;
- (2) In payment of the expenses of the sale;
- (3) In the absence of any agreement between the warehouse-keeper and the shipowner concerning the priority of their respective charges, in payment of the rent, rate, and other charges due to the warehouse-keeper in respect of said goods;
- (4) In payment of the amount claimed by the shipowner as due for freight or other charges in respect of the goods: Provided, however, that in case of any agreement between the warehouse-keeper and the shipowner concerning the priority of their respective charges, then such charges shall have priority according to the terms of such agreement; and
- (5) The surplus, if any, shall be paid to the owner.

## PART X.

## BONDS AND OTHER SECURITIES.

141. (1) 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 under any law in force for the time being, 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 His Majesty; and all such bonds, except such as are given for securing the due exportation of or payment of duty on 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 the Customs Laws by persons under twenty-one years of age shall be valid; and it shall not be necessary for the validity of any of such bonds or securities that they shall be sealed, or that they shall be signed or delivered in the presence of a witness, or that they shall be prepared by a barrister or certificated conveyancer, or that they shall be delivered as a specialty.

All bonds and securities entered into, valid.

(2) Without prejudice to any rights of a surety under any bond required by the Customs Laws against the person for whom he is surety, a surety shall, under the bond executed by him, be deemed a principal debtor and not merely a surety, and accordingly shall not be discharged, nor shall his liability be affected, by any giving of time for payment or by any omission to enforce the bond or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

Surety to be deemed a principal debtor.

(3) Whenever any person bound under a bond required by the Customs Laws pays the whole or any part of the sum for which he is bound, or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for

the benefit of his creditors; or

- (c) departs from the Colony without leaving sufficient property therein to satisfy the whole amount for which he is bound,

the Collector may, if he thinks fit, require a new bond to be executed in the same amount as the original bond.

## PART XI.

### FALSE DECLARATIONS.

Penalty on making false declarations, signing false documents, untruly answering questions, and counterfeiting and using false documents.

**142.** If any person shall, in any matter relating to the Customs or under the control or management of the Collector, make and subscribe, or cause to be made and subscribed, any false declaration, or make or sign any declaration, certificate, or other instrument required 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 on any application presented to him, the same being untrue in any particular, or if any person required by the Customs Laws 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 counterfeited or falsified, any document required by the Customs Laws 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 after the same has been officially issued, or counterfeit the seal, signature, initials, or other mark of or used by any officer of Customs for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the Customs or under the control or management of the Collector or his officers, every person so offending shall incur a fine of one hundred pounds.

## PART XII.

### REGULATIONS FOR THE PREVENTION OF SMUGGLING.

Goods unshipped without payment of duty and prohibited goods liable to forfeiture.

**143.** If any goods liable to the payment of duties shall be unshipped from any ship in the Colony (Customs or other duties not being first paid or secured), or if any prohibited goods whatsoever shall be imported or brought

into any part of the Colony; or if any goods shall be removed from any ship, quay, wharf, or other place previously to the examination thereof by the proper officer of Customs, or, being entered to be warehoused, shall be carried into the warehouse, unless under the care or authority of such officer and in such manner and by such roads or ways and within such time as he shall direct; or if any goods entered to be warehoused, after the landing thereof, shall be removed or withdrawn from any quay, wharf, or other place in the Colony, so that no sufficient account is taken thereof by the proper officer of Customs, or so that the same are not duly warehoused; or if any goods whatever which shall have been warehoused or otherwise secured in the Colony, either for home consumption or exportation, or shall have been delivered from any warehouse or other place without payment of duty for removal to any other warehouse or place, shall be clandestinely or illegally removed from or out of any warehouse or place of security, or shall not be duly delivered at the place at which such goods were destined to be removed; or if any goods of which the exportation is prohibited or restricted shall be put on board any ship with intent to be laden or shipped for exportation contrary to such prohibition or restriction, or shall be brought to any quay, wharf, or other place in the Colony in order to be put on board any ship for the purpose of being so exported; or if any goods of which the exportation is prohibited or restricted shall be found in any package produced to any officer of Customs as containing goods not so prohibited or restricted; or if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported into the Colony, 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 Colony, or shall be found, either before or after landing, to have been concealed in any manner on board any such ship, 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.

**144.** Goods which, being exempt from or liable to less duty when applied to a certain specified purpose, are applied to any other than such specified purpose, shall be liable to forfeiture unless the imposed duty payable thereon

Goods  
exempted  
from duty  
for specified  
purpose.

at the time of importation be paid, and any person who shall be a party to the goods being applied to any other than such specified purpose shall, for each such offence, incur a fine equal to treble the value of such goods including the duty thereon or a fine of one hundred pounds, at the election of the Collector of Customs.

Restricted goods found in the Colony to be deemed goods unshipped without payment of duties.

**145.** 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 Colony under the Customs Laws shall, for the purpose of proceeding for the forfeiture of them, or for any fine incurred in respect of them, be deemed and taken to be, on the trial or hearing thereof, goods liable to and unshipped without payment of duties, unless the contrary be proved.

Ships having facilities for concealment or having prohibited goods on board or attached thereto, forfeited.

**146.** If any ship shall be found or discovered to have been within any port, bay, harbour, river, or creek of the Colony, or within one league of the coast thereof, having false bulkheads, false bows, double sides or bottom, or any secret or disguised place adapted for concealing goods, or any hole, tube, pipe, or device adapted for running goods, or 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 goods in packages of any size and character in which they are prohibited to be imported into the Colony, or any goods imported contrary to the Customs Laws, or which shall be found or discovered to have been within one league of any part of the coast of the Colony from which any part of the lading of such ship shall be or have been thrown overboard, or on board which any goods shall be or have been staved or destroyed to prevent seizure, every such ship, together with any such goods, and all packages, casks, or other vessels containing the same, and everything packed therein, shall be forfeited; and every person who shall be found or discovered to have been on board any ship liable to forfeiture as aforesaid shall incur a fine of one hundred pounds, and every such person may be detained and taken before any Magistrate to be dealt with as hereinafter directed: Provided that no person shall be liable to conviction under this section unless there shall be reasonable cause to believe that such person was concerned in, or privy to, the illegal act or thing proved to have been committed.

147. No ship shall be liable to forfeiture under the last preceding section for having or having had on board, or in any manner attached thereto, or conveying or having conveyed, any goods as therein specified, or for any unloading, throwing overboard, or destruction of goods, unless such ship shall be under two hundred and fifty tons burden.

No ship to be liable to forfeiture unless under two hundred and fifty tons burden.

148. (1) With regard to any ship of or exceeding two hundred and fifty tons burden which, but for the last preceding section, would be liable to forfeiture, the following provisions shall apply:—

Provisions as to ship of or exceeding two hundred and fifty tons burden.

- (a) It shall be lawful for the Collector, subject to appeal to the Governor, to have power to fine any such ship in any sum not exceeding fifty pounds in any case where, in his opinion, a responsible officer (as hereinafter defined) of such ship is implicated either actually or by neglect;
- (b) For the purpose of enforcing such fine, the Collector shall have power to require the deposit in his hands, at the port where such ship shall be, of such sum, not exceeding fifty pounds, as he may think right, pending the ultimate decision, and in default of payment of such deposit the Collector shall have power to detain the said ship;
- (c) If in any case the Collector shall consider that the fine of fifty pounds aforesaid will not be an adequate penalty against any such ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said ship in a fine not exceeding five hundred pounds at the discretion of the Court. And for this purpose the Collector may, as to any ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding five hundred pounds to abide the decision of the Court and in default of payment of such deposit the Collector may detain such ship;

(d) No claim shall be made against the Collector for damages in respect of the payment of any deposit or the detention of any ship under this section.

“Responsible officer.”

“Neglect.”

(2) The expression “responsible officer” in this section shall include the master, mates, and engineers of any ship, and, in the case of a ship carrying a passenger certificate, the purser or chief steward, and, where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer. The expression “neglect” in this section shall include cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the ship or subsequently.

Forfeiture of goods on ships of two hundred and fifty tons burden.

**149.** For the purpose of the forfeiture under section 146 of this Ordinance of goods, packages, casks, and the like, and the detaining and dealing with persons found or discovered to have been on board any ship liable to forfeiture by that section, ships of or exceeding two hundred and fifty tons burden shall still be deemed, but for such purpose only, to be ships liable to forfeiture by that section.

Ships throwing overboard any goods during chase, forfeited.

**150.** If any ship within one league of the coast of the Colony shall not bring to upon signal made by any vessel or boat in His Majesty’s service or in the service of the Customs, by hoisting the proper ensign, whereupon chase shall be given, and any person on board such ship shall, during chase or before such ship shall bring to, throw overboard any part of her lading, or shall stave or destroy any part thereof to prevent seizure, such ship shall be forfeited.

Consequences of ship not bringing to.

**151.** If any ship liable to seizure or examination under the Customs Laws shall not bring to when required so to do, the master of such ship shall incur a fine of twenty pounds; and on such ship being chased by any vessel or boat in His Majesty’s Navy, having the proper ensign of His Majesty’s ships hoisted, or by any vessel or boat duly employed for the prevention of smuggling, having a proper ensign hoisted, it shall be lawful for the captain, master, or other person having the charge or command of such

vessel or boat in His Majesty's Navy, or employed as aforesaid (first causing a gun to be fired as a signal), to fire at or into such ship, 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, penalty, action, or other proceeding for so doing.

152. Any officer of Customs or other person duly employed for the prevention of smuggling may go on board any ship which shall be within the limits of any port of the Colony, or within one league of the coast of the Colony, and rummage and search the cabin and all other parts of such ship for prohibited or uncustomed goods, and remain on board such ship so long as she shall continue within the limits of the Colony.

Power to board and search ships.

153. If any ship whatever shall be found within the limits of any port of the Colony or within one league of the coast with a cargo on board, and such ship 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 Colony where such ship shall have legally discharged her cargo, such ship shall be forfeited.

Ship with cargo and afterwards found light or in ballast, and cargo not accounted for, forfeited.

154. (1) Any officer of Customs or other person duly employed in the prevention of smuggling may search any person on board any ship within the limits of any port in the Colony, or any person who shall have landed from any ship, provided such officer or other person duly employed as aforesaid shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person.

Persons may be searched having uncustomed goods.

(2) A person shall be guilty of an offence—

- (a) if he staves, breaks, or destroys any goods to prevent seizure thereof by an officer of Customs or other person authorized to seize the same; or
- (b) if he rescues, or staves, breaks, or destroys, to prevent the securing thereof, any goods seized by an officer of Customs or other person authorized to seize the same; or
- (c) if he rescues any person apprehended for any offence punishable by fine or imprisonment under the Customs Laws; or

- (d) if he prevents the apprehension of any such person; or
- (e) if he assaults or obstructs any officer of Customs or other person duly employed for the prevention of smuggling, going, remaining, or returning from on board a ship within the limits of any port in the Colony, or in searching such a ship, or in searching a person who has landed from any such ship, or in seizing any goods liable to forfeiture under the Customs Laws, or otherwise acting in the execution of his duty; or
- (f) if he attempts or endeavours to commit, or aids, abets, or assists in the commission of, any of the offences mentioned in this section;

and a person so offending shall, for each such offence, incur a fine of one hundred pounds, and he may be detained and taken before a Magistrate to be dealt with as hereinafter directed.

Persons  
before search  
may require  
to be taken  
before a  
Magistrate or  
senior officer  
of Customs.

**155.** Before any person shall be searched, he may require to be taken with all reasonable despatch before a Magistrate or the Collector or other superior officer of Customs, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched, and if a female she shall not be searched by any other than a female; but if any officer shall, without reasonable ground, cause any person to be searched, such officer shall incur a fine of ten pounds. If any passenger or other person on board any such ship, or who may have landed from any such ship, shall, upon being questioned by any officer of Customs or other person duly employed for the prevention of smuggling whether he has any foreign goods upon his person or in his possession or in his baggage, deny the same, and any such goods shall, after such denial, be discovered to be or to have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited, and such person shall incur a fine of one hundred pounds, or a fine equal to treble the value of such goods, at the election of the Collector.

156. Every person who shall import or bring, or be concerned in importing or bringing, into the Colony any prohibited goods or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unshipped or not; or shall unship, or assist or be otherwise concerned in the unshipping of, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction, or any goods liable to duty, the duties for which have not been paid or secured; or shall deliver, remove, or withdraw from any ship, quay, wharf, or other place previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, any goods imported into the Colony or any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer of Customs, or so that the same are not duly warehoused; or shall carry into the warehouse any goods entered to be warehoused or to be re-warehoused, 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 direct; or shall assist or be otherwise concerned in the illegal removal or withdrawal of any goods from any warehouse or place of security in which they shall have been deposited; or shall knowingly harbour, keep, or conceal, or knowingly permit or suffer or cause or procure to be harboured, kept, or concealed, any prohibited, restricted, or uncustomed goods, or any goods which shall have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited; or shall knowingly acquire possession of any such goods; or shall be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with, any such goods with intent to defraud His Majesty of any duties due thereon, or to evade any prohibition or restriction of or applicable to such goods; or shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs, or of the laws and restrictions of the Customs Laws relating to the importation, unshipping, landing, delivery, shipment, or export of goods, or otherwise contrary to the Customs Laws, shall, for each such offence, incur a fine of either treble the value of the goods, including the duty

Illegally  
importing  
prohibited  
or uncustom-  
ed goods.

payable thereon, or of one hundred pounds, at the election of the Collector of Customs. And he may be detained or brought before a Magistrate under the provisions hereinafter contained.

Penalty for assembling to run goods.

**157.** All persons to the number of three or more who shall assemble for the purpose of unshipping, landing, running, carrying, concealing, or, having so assembled, shall unship, land, run, carry, convey, or conceal, any prohibited, restricted, or uncustomed goods, shall each incur a fine of one hundred pounds.

Procuring or hiring persons to assemble to run goods.

**158.** 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 the landing or unshipping or carrying, conveying, or concealing any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall, on summary conviction before a Magistrate, be liable to imprisonment, with or without hard labour, for any term not exceeding six months; and if any person engaged in the commission of any of the above offences be armed with firearms or other offensive weapons, or, whether so armed or not, be disguised in any way, or being so armed or disguised shall be found with any goods liable to forfeiture under the Customs Laws, within one league of the sea coast or of any tidal river, he shall, on conviction on indictment, be liable to imprisonment, with or without hard labour, for any term not exceeding three years.

Penalty on persons signalling vessels engaged in smuggling.

**159.** No person shall make, or aid or assist in making, any signal in or on board or from any ship, or on or from any part of the coast or shore of the Colony, for the purpose of giving notice to any person on board any smuggling ship, whether any person so on board of such ship be or not within distance to notice any such signal; and if any person shall make or cause to be made, or aid or assist in making, any such signal, he shall, on summary conviction before a Magistrate, be liable to imprisonment, with or without hard labour, for any term not exceeding six months, and it shall not be necessary to prove in such case that any ship was actually on the coast.

Burden of proof of a signal not being intended on the defendant.

**160.** If any person be charged with having made or caused to be made, or for aiding or assisting in making, any 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.

161. 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 indictment, suit, or action for the same.

Any person may prevent signals being made.

162. If any person shall maliciously shoot at any ship belonging to His Majesty's Navy, or in the service of the Customs, or shall maliciously shoot at, maim, or wound any officer of the Navy or Customs, or any person acting in his aid or assistance, or duly employed in 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, upon conviction on indictment, be adjudged guilty of felony, and shall be liable to imprisonment, with or without hard labour, for any term not exceeding five years.

Persons shooting at boats belonging to Customs, guilty of felony.

163. The officer in charge of any ship employed for the prevention of smuggling or acting in his aid, may haul any such ship upon any part of the coasts of the Colony, or the shores, banks, or beaches of any river, creek, or inlet of the same, which shall be deemed most convenient for that purpose, and may moor any such ship on such part of the aforesaid coasts, shores, banks, and beaches above or below high-water mark, and may continue such ship so moored as aforesaid for such time as he shall deem necessary and proper; and such officer, or person aiding him, shall not be liable to any indictment, action, or suit for so doing.

Power to haul Customs vessels on private lands.

164. Every person who shall cut away, cast adrift, remove, alter, deface, sink, or destroy, or in any other way injure or conceal, any ship, boat, buoy, anchor, chain, rope, or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the Customs, shall incur a fine of ten pounds.

Penalty on persons cutting adrift vessels belonging to the Customs.

165. Any officer of Customs, or any person acting in his aid, 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 Colony, or any railway,

Power to patrol upon private lands.

or the shores or banks of any river, creek, or inlet of the same, and any such officer or person so patrolling shall not be liable to any indictment, action, or suit for so doing.

Arrest  
and bail.

**166.** (1) In addition to any other power of arrest or detention conferred by the Customs Laws, any Customs officer or constable may arrest and detain any person whom he finds committing an offence against the Customs Laws.

(2) Any person arrested or detained under any power conferred by the Customs Laws shall, as soon as possible, be brought before a Justice or the Collector who (providing sufficient bail is forthcoming) shall admit him to bail on condition that he appear to any proceedings which may, at any time within three months, be commenced against him with respect to such offence.

(3) If any person arrested or detained as aforesaid is unable to find sufficient bail, he shall be handed over to and detained by the Constabulary Force until proceedings are commenced against him. If such proceedings are not commenced against him within seven days after his arrest, he shall forthwith be discharged from custody.

Any person  
escaping may  
afterwards  
be detained.

**167.** If any person liable to be detained under the Customs Laws shall not be detained at the time of committing the offence, or, being detained, shall escape, he may afterwards be detained at any place in the Colony within three years from the time such offence was committed, and, if detained, may be taken before any Justice or the Collector to be dealt with as if he had been detained at the time of committing such offence, or, if not so detained, may be proceeded against by information and summons.

Only officers  
of Customs  
to take up  
spirits found  
at sea.

**168.** If any person, not being an officer of the Navy or Customs, shall intermeddle with or take up any spirits being in casks of less content than twenty gallons found floating upon or sunk in the sea, such spirits shall be forfeited, together with any ship in which they may be found; but if any person shall give information to any officer of Customs so that seizure of such spirits may be made, he shall be entitled to such reward as the Governor may direct.

**169.** If any person shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run ashore without payment of duties, all such goods (although not liable to any duties or prohibited) shall be forfeited, and every person so offering the same for sale shall incur a fine of one hundred pounds, or a fine equal to treble the value of such goods, at the election of the Collector.

Penalty for offering goods for sale on pretence of being smuggled.

**170.** All ships, carriages, motor cars, or conveyances of any description, together with all horses and other animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation, or attempted exportation of any uncustomed, prohibited, or restricted goods or any goods liable to forfeiture under the Customs Laws shall be forfeited, and all ships, goods, carriages, motor cars, or conveyances, together with all horses and other animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs Laws whereby officers of the Customs are authorized to seize or detain persons, goods, or other things, shall or may be seized or detained in any place either upon land or water by any person duly employed for the prevention of smuggling, or by any person having authority from the Collector to seize; and all ships, goods, carriages, motor cars, or conveyances, together with all horses and other animals and things so seized, shall forthwith be delivered into the care of the Collector or other proper officer of Customs at the nearest Custom House; and the forfeiture of any ship, carriage, motor car, conveyance, animal, or things shall be deemed to include the tackle, apparel, and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Ships, etc., used in the removal of smuggled goods to be forfeited.

**171.** Any officer of Customs, or other person acting in his aid or duly employed for the prevention of smuggling, may, upon reasonable suspicion or probable cause, stop and examine any cart, wagon, motor car, or conveyance, to ascertain whether any smuggled goods are contained therein; and if none shall be found the officer or other person shall not, on account of such stoppage and examination, be liable to any prosecution or action at law on account thereof and any person driving or conducting such cart,

Power of officer to stop conveyances and search for goods.

wagon, motor car, or conveyance refusing to stop or allow such examination when required in the King's name, shall incur a fine of twenty pounds.

Writs of  
assistance.

**172.** All writs of assistance issued from the Supreme Court shall continue in force during the reign for which they were granted and for six months afterwards; and any officer of Customs or person acting under the direction of the Collector having such writ of assistance or any warrant issued by a Magistrate may, in the daytime, 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 King's warehouse, and may take with him any constable.

Search  
warrant.

**173.** If any officer of Customs shall have reasonable cause to suspect that any uncustomed or prohibited goods are harboured, kept, or concealed in any house or other place in the Colony, and it shall be made to appear by information on oath before any Magistrate or Justice, it shall be lawful for such Magistrate or Justice, by special warrant under his hand, to authorize such officer to enter and search such house or other place, and to seize and carry away any such uncustomed or prohibited goods as may be found therein; and it shall be lawful for such officer, and he is hereby authorized, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry, search, or seizure as aforesaid; and such officer may, if he see fit, avail himself of the service of any constable to aid and assist in the execution of such warrant, and any constable is hereby required when so called upon to aid and assist accordingly.

Goods  
stopped by  
constables  
may be  
retained until  
trial of sus-  
pected  
person.

**174.** If any goods liable to duties of Customs, or prohibited to be imported, or in any way restricted, shall be stopped or taken by any constable on suspicion that the same had been feloniously stolen, he may carry the same to the Constabulary Station to which the offender, if detained, is taken, there to remain until and in order to be produced at the trial of such offender, and in such case the officer is required to give notice in writing to the Collector of

such stoppage or detention, with the particulars of the goods, but immediately after such stoppage if the offender be not detained, or, if detained, immediately after the trial of such offender, such officer shall convey to and deposit the goods in the nearest Customs warehouse, to be proceeded against according to law; and if any constable so detaining any such goods shall neglect to convey the same to such warehouse, or to give the notice hereinbefore prescribed, he shall incur a fine of twenty pounds.

**175.** Whenever any seizure shall be made, unless in the possession of or in the presence of the offender, master, or owner as forfeited under the Customs Laws or under any Ordinance by which Customs officers are empowered to make seizures, the seizing officer shall give notice in writing of such seizure and of the grounds thereof to the master or owner of the things seized, if known, either by delivering the same to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business, if known; and all seizures made under the Customs Laws or under any Ordinance by which Customs officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the Governor may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorized by him, shall, within one calendar month from the day of seizure, give notice in writing to the Collector that he claims the things so seized or intends to claim them, whereupon proceedings shall be taken for the forfeiture and condemnation thereof, but if any things so seized shall be of a perishable nature, or consist of horses or other animals, the same may, by direction of the Collector, be sold, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

Notice to be given by seizing officer to owner of ships or goods seized, and seizures to be claimed within one month.

**176.** All seizures whatsoever which shall have been made and condemned under the Customs Laws or any other Ordinance by which seizures are authorized to be made by officers of Customs shall be disposed of in such manner as the Governor may direct.

Disposal of seizures.

Power of Governor to release seizures and remit penalties.

**177.** When any seizure shall have been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence under the Customs Laws, the Governor may direct the restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty, or release from confinement, either before or after conviction, such person, on any terms and conditions as he shall see fit.

Reward to seizing officer.

**178.** The Governor may order such reward as he may see fit out of any pecuniary penalty or composition to any officer of Customs or other person by whose means the same is recovered, and may order such reward as he may see fit to be paid in respect of any seizure made under the Customs Laws to the person or persons making such seizure or through whose information such seizure shall have been made, or penalty recovered, or party apprehended: Provided that such reward shall not exceed the value of the goods or things so seized.

Value of goods to be determined by the Collector.

**179.** (1) In all cases where any penalty, fine, or forfeiture, the amount of which is to be determined by the value of any goods, is incurred under the Customs Laws, such value shall mean the value of such goods duty-paid, and shall be determined by order of the Collector in every case, subject to appeal to the Governor, and no goods shall be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with the same by any person offending or endeavouring to offend against the Customs Laws.

Order of Collector to be conclusive.

(2) The order of the Collector as to value shall be final and conclusive subject to appeal to the Governor, and shall not be liable to be questioned in any Court.

### PART XIII.

#### LEGAL PROCEEDINGS.

How penalties, etc., are to be sued for.

**180.** (1) All duties, fines, penalties, and forfeitures incurred under or imposed by the Customs Laws, and the liability to forfeiture of any ship, goods, or things seized under the authority thereof, may 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, or, where the amount of the duty owing, or the fine or penalty incurred, or the value of the ship, goods, or thing liable to forfeiture, does not exceed one hundred pounds, either in the Supreme Court or, at the election of the Collector, summarily, in the name of the Collector or other proper officer of Customs, before a Magistrate.

(2) The fact that the duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

(3) Every such action, information, or other proceeding in the Supreme Court shall be tried by a Judge without a jury.

(4) The Supreme Court shall have the same power of ordering imprisonment, with or without hard labour, in default of payment of a fine incurred under the Customs Laws as is given to Magistrates by the Summary Conviction Offences (Procedure) Ordinance, with this addition, that where the fine incurred exceeds one hundred pounds, the defendant may, in default of payment of the fine, be ordered to be imprisoned, with or without hard labour, for any term not exceeding one year. Cap. 24.

(5) Where a fine of one hundred pounds or upwards has been incurred under the Customs Laws, and the defendant has previously been convicted for an offence against the Customs Laws, or has previously incurred a fine or forfeiture under the Customs Laws which has been enforced either in the Supreme Court or before a Magistrate, the Supreme Court may, if it thinks fit, in lieu of ordering payment of the fine, order the defendant to be imprisoned, with or without hard labour, for any term not exceeding one year.

(6) Proceedings before a Magistrate shall be in accordance with the provisions of the Summary Conviction Offences (Procedure) Ordinance, so far as applicable, and section 35 of that Ordinance, imposing a limit of three months for making complaints, shall not apply to proceedings under the Customs Laws. Cap. 24.

**181.** In all informations, prosecutions, suits, or proceedings at the suit of the Crown under the Customs Laws the same rule as to costs shall be observed as in suits or proceedings between subject and subject.

Rule as to  
costs in  
Customs  
cases.

Penalty and costs to be stated in convictions, etc.

**182.** When any person is convicted and adjudged to pay a pecuniary penalty for any offence against this or any other Ordinance relating to the Customs, and such person shall be committed in default of payment of penalty and costs, the amount of costs awarded to be paid by such person, as well as the penalty so adjudged, shall be stated in the conviction and also in the commitment.

Warrant of arrest by Supreme Court.

**183.** Whenever proceedings are commenced in the Supreme Court against any person for any offence under, or to recover any duty, fine, or penalty under, the Customs Laws, any Judge of the Supreme Court may, on sufficient information on oath that the offence has been committed or that the duty, fine, or penalty is recoverable, issue his warrant to bring such offender before him or any other Judge, and, on his being so brought, may require him to give security in such amount as he may deem sufficient to appear before the Supreme Court at a time and place appointed for the hearing of the case, and in default of such security may commit such offender to gaol, or to the custody of the Constabulary Force.

Proceedings before a Magistrate for light offences.

**184.** When any person shall be brought before a Magistrate for any offence against the Customs Laws for which a pecuniary fine or penalty is imposed, if the goods in respect of which he shall have been so brought shall not consist of spirits, tobacco, cigars, or cigarettes, or, being spirits, tobacco, cigars, or cigarettes, shall not exceed two gallons of spirits or ten pounds weight of tobacco or five pounds weight of cigars or cigarettes, such Magistrate may proceed summarily upon the case without information or direction of the Collector, and if such person shall be convicted, such Magistrate may adjudge that he shall, in lieu of any other penalty, pay a fine not less than the single nor more than the treble value of such goods, including the duty of importation thereof.

Penalties, etc., to be paid to Treasurer.

**185.** All fines and penalties recovered, and all sums awarded to be paid as costs under the Customs Laws, shall be paid to the Treasurer for the use of His Majesty.

Power of Attorney-General to enter a *nolle prosequi*.

**186.** In any prosecution for the recovery of any fine, penalty, or forfeiture incurred under the Customs Laws, 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.

187. All suits, indictments, or informations brought or exhibited for any offence against the Customs Laws in any Court or before any Magistrate shall be brought or exhibited within three years next after the date of the offence committed.

Suits, etc., to be brought within three years.

### *Proofs in Proceedings.*

188. If, in any prosecution in respect of any goods seized for non-payment of duties, or any cause of forfeiture, or for the recovering any fine or penalty under the Customs Laws, any dispute shall arise whether the duties of Customs have been paid in respect of such goods, or whether the same have been lawfully imported or lawfully unshipped, 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.

Onus of proof on the defendant in smuggling cases.

189. The averment that the Collector has directed or elected that any information or proceedings under this or any other Ordinance relating to the Customs shall be instituted, or that any ship is foreign or belonging wholly or partly to His Majesty's subjects, or that any person detained or found on board any ship liable to seizure is or is not a subject of His Majesty, 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 during chase by any ship in His Majesty's service or in the service of the Customs were so thrown overboard, staved, or destroyed to avoid seizure, or that any person is an officer of Customs, or that any person was employed for the prevention of smuggling, or that the offence was committed within the limits of any port or in the waters of the Colony, or, where the offence is committed in any port of the Colony, the naming of such port in any information or proceedings, shall be deemed to be sufficient unless the defendant in any such case shall prove to the contrary.

Averment in smuggling cases.

*Vivâ voce* evidence may be given that a party is an officer, and witness competent although entitled to part of seizure or reward.

190. If, upon any trial, a question shall arise whether any person is an officer of the Navy, or other person duly employed for the prevention of smuggling, or an officer of Customs, his own evidence thereof, or other evidence of his having acted as such, shall be deemed sufficient without production of his commission or deputation; and every such officer and any person acting in his aid or assistance shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty as aforesaid, notwithstanding such officer or other person may be entitled to the whole or any part of such seizure or penalty, or to any reward upon the conviction of the party charged in such suit or information.

What shall be evidence of order of the Collector.

191. (1) Upon the trial of any issue, or upon any judicial hearing or investigation touching any seizure, fine, penalty, or forfeiture, or other proceeding under the Customs Laws or incident thereto, where it may be necessary to give proof of any order issued 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 government, and under which he shall have acted as such officer, shall be admitted and taken as sufficient evidence and proof of such order.

Other documentary evidence.

(2) Certificates and copies of official documents, certified under the hand and seal of any of the principal officers of the Customs in the United Kingdom or of any collector of Colonial revenue in any of the British possessions, or of any British Consul or vice-consul in a foreign country, and certificates and copies of official documents made pursuant to the Customs Laws or any Ordinance relating to the revenue, shall be received as *primâ facie* evidence.

Evidence of condemnation in forfeiture.

192. Condemnation by the Supreme Court or any Magistrate under the Customs Laws may be proved in any Court of Justice, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by a Judge of the Supreme Court or the Magistrate, or an examined copy of the record of such condemnation certified by the Registrar of the Supreme Court or the Clerk to such Magistrate.

*Claim by Owners of Goods seized.*

193. No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any ship or goods seized for any cause of forfeiture in any Court or before any Magistrate, unless such claim or appearance be made by or in the real name of the owner or proprietor thereof, describing his place of residence and occupation; and if such claimant shall reside in the Colony, oath shall be made by him before one of the Judges of the Supreme Court if such information is filed therein, or before any Magistrate before whom such information shall be exhibited, that the said ship or goods were his property at the time of seizure, but if such person shall reside outside of the Colony, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were, at the time of seizure, the *bonâ fide* property of the claimant; and on failure of making such proof of ownership such ship or goods shall be condemned, as if no claim or appearance had been made.

Claim to be in name of *bonâ fide* owners.

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

If goods owned by more than five co-proprietors, two may make the oath.

195. If any ship, goods, or other things shall, at the time of seizure, be the property of a company or of co-partners carrying on trade in the Colony, such claim and appearance may be entered and oath made by the public officer of such company, or by an agent for such co-partners or by one of them.

If goods owned by a company or co-partners, oath may be made by public officer or agent.

196. When, in any information or suit relating to any seizure, a verdict or judgment shall be found for the claimant, if it shall appear to the Judge or Magistrate before whom the same was heard that there was reasonable or probable cause of seizure, and such Judge or Magistrate shall so certify on the record or information, such certificate may be pleaded a bar to any action, indictment, or

Probable cause may be certified in bar.

other proceeding against the seizer; and in case any action, indictment, or other proceedings shall be brought to trial against any person on account of any seizure (whether any information be brought to trial for the condemnation of the same or not), and judgment shall be given for the plaintiff, if the Judge or Magistrate before whom such action, indictment, information, or other proceeding shall be tried or heard shall certify on the record, information, or other written proceedings that there was reasonable or probable cause for seizure, the plaintiff shall not be entitled to any damages, nor to any costs, nor shall the defendant be fined; and the production of such certificate, or a copy thereof, verified by the signature of the officer of the Court, shall be sufficient evidence of such certificate.

## PART XIV.

### MISCELLANEOUS.

Governor in Executive Council to make regulations.

**197.** (1) The Governor in Executive Council may make regulations for the better carrying out of the provisions of this Ordinance, and may, in such regulations, prescribe penalties for breaches thereof.

(2) All such regulations shall be published in the *Royal Gazette*.

Alteration of forms.

**198.** With the approval of the Governor, any form required by the Customs Laws to be used may be altered, or any new form or forms may be substituted therefor or added thereto.

Penalty for violation of Customs Laws not otherwise specified.

**199.** If any person shall violate or be concerned in violating the provisions of any Customs Laws or regulations, for the violation of which no specific penalty is provided, he shall incur a fine of fifty pounds.

Collector, in special circumstances, to permit entry and clearance of ships.

**200.** The Collector may, under special circumstances, permit the entry and landing of goods and the loading and clearance of ships in such form and manner and under such conditions as he may direct, to meet the exigencies of any case to which the Customs Laws, or regulations framed thereunder, may not be applicable.

## SCHEDULE.

(Section 37 (1).)

FORM A.

### SAILING VESSEL OR STEAMER REPORTED BY MASTER.—SHIP'S REPORT INWARDS.—REPORT No.

PORT OF.....

Ship's Name.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	NUMBER OF CREW.		Name of Master and whether a British or Foreign Subject.	Port or Place from whence arrived.
			British Seamen.	Foreign Seamen.		
Total ...						

NOTE.—Packages for other Ports in the Colony; for transhipment; or to remain on board for exportation are to be enumerated separately

#### CARGO:

Name or Names of Places where laden, in order of time.	Marks.	Nos.	No.	Packages and Description of Goods.	No. of bill of entry.	Gross Weight in Tons.*	Cubic Contents.*	Name of Consignee.

\* These columns do not apply to Vessels under 60 tons net Register.

#### STORES:

Surplus Stores remaining on board, viz.:

Number of Passengers (if any):

At what Station Ship lying (if she is to discharge wholly }  
 or in part at a Quay or Jetty, it is to be so stated.) }

Agent's Name and Address:

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge and that I have not broken bulk, or delivered any goods out of my said ship since her departure from the last place of lading.

Signed and Delivered this            day of            19  
 In the presence of

(Signed).....  
*Master.*

(Signed).....  
*Collector.*

CUSTOMS.

[CAP. 194.

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(Section 37 (3).)

FORM B.

Steamship reported by Agent. } \_\_\_\_\_ SHIP'S REPORT IN WARDS. - REPORT No.

PORT-OF \_\_\_\_\_

Name of Ship.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	NUMBER OF CREW.		Name of Master and whether a British or Foreign Subject.	Port or Place from whence arrived.
			British Seamen.	Foreign Seamen.		
		Total ... ..				

NOTE.—Packages for other Ports in the Colony; for transhipment; or to remain on board for exportation are to be enumerated separately.

CARGO.

Name or Names of Places where laden, in order of time.	Marks.	Nos.	Packages and Descriptions of Goods.	No. of bill of entry.	*Gross weight in tons.	*Cubic contents.	Name of Consignee.

STORES:

Surplus Stores remaining on board, viz.: {

Number of Passengers (if any):

At what Station Ship lying (if she is to discharge wholly or in part at a Quay or Jetty, it is to be so stated).

Agent's Name and Address:

We declare that the above is a just Report of the S.S. \_\_\_\_\_ and her Lading, and that the particulars therein inserted are true to the best of our knowledge, and that to the best of our knowledge bulk has not been broken, nor have any goods been delivered out of the said Ship since her

FORM C.

(Section 44.)

DUTY ENTRY INWARDS.

(FOR GOODS EX SHIP LIABLE TO SPECIFIC DUTY.)

No.....

PORT OF IMPORTATION.....

IMPORTER'S NAME.....

Ship's Name.	Master's Name.	Date of Report.	Port or Place whence imported.

Record of Examinations.	Marks.	Numbers.	Number and Description of Packages and Description of Goods in accordance with Official Import list.	Quantity.	Country whence Consigned.	Value of Goods including Cost, Insurance and Freight.		Amount of Duty.		
						£	s.	£	s.	d.
Total Number of Packages in words }						Total value ... £				
Total Amount of Duty payable on this Entry ... £										

Total duty (in words)..... pounds..... shillings..... pence.

I declare the above particulars to be true,

Dated this ..... day of ..... 19.....

(Signed)..... *Importer or his Agent.*

Declared before me..... *Collector of Customs.*

(Section 44.)

FORM D. (1.)

DUTY ENTRY INWARDS.

(FOR GOODS EX SHIP LIABLE TO *Ad Valorem* DUTY.)

No. ....

PORT OF IMPORTATION .....

IMPORTER'S NAME .....

Ship's Name.	Master's Name.	Date of Report.	Port or Place whence Imported.

Record of Examinations.	Marks.	Numbers.	Number and Description of Packages and Description of Goods in accordance with Official Import list.	Country whence Consigned.	VALUE OF GOODS.				Amount of Duty.		
					Including Cost, Insurance and Freight.		For Duty.		£	s.	d.
					£	s.	£	s.	£	s.	d.

Total No. of Packages in words } Total value ... £		
--	--	--

Total amount of duty payable on this Entry £

Total duty (in words).....pounds.....shillings and.....pence.

I declare the above particulars to be true, the total amount of *value* on which duty is payable being <sup>(2)</sup>.....

Dated this.....day of.....19.....

(Signed).....*Importer or his Agent.*

Declared before me.....*Collector of Customs.*

(1.) For tariff valuation see the Customs Duties Ordinance, Cap. 195. (2.) Here insert value in words.

FORM E.

(Section 46.)

ENTRY FOR WAREHOUSING.

No.....

PORT OF IMPORTATION.....

IMPORTER'S NAME.....

Ship's Name.	Master's Name.	Date of Report	Port or place whence imported.

Marks.	Numbers.	Number and Description of Packages, Quantity and Description of Goods.	Country whence Consigned.	Value of Goods including Cost, Insurance and Freight.
		<p>Total No. of packages in words.</p>		

I enter the above Goods to be warehoused at.....

Dated this.....day of.....19.....

Signed.....*Importer or Agent.*

Signed.....  
*Collector.*

(Section 48.)

FORM F.

BILL OF SIGHT.

No. ....

PORT OF IMPORTATION .....

IMPORTER'S NAME: .....

Ship's Name.	Master's Name.	Date of Report.	Port or Place from whence imported.
Marks.	Numbers.	Number and description of Packages, with the best Description the Importer is able to give as to quantity and value of goods.	

the Importer, or Agent of the Importer of the Goods above mentioned, do hereby declare that I have not, and that to the best of my knowledge he has not, received sufficient Invoice, Bill of Lading, or other Advice from which the Quantity, Quality, or Value of the Goods above mentioned, can be ascertained.

Dated this                      day of                      19

(Signed).....

*Importer or Agent.*

Declared before me.....

*Collector.*

PERFECT ENTRY.

DUTIABLE GOODS.

Marks.	Nos.	Number of Packages, Quantities and Description of Goods in accordance with Official Import list.	Country whence consigned.	VALUE OF GOODS.				Amount of Duty.			
				Including Cost, Insurance and Freight		*Excluding Cost, Insurance and Freight.					
				£	s.	£	s.	£	s.	d.	
		Total ..									
		Total amount of duty payable on this entry									

I, \_\_\_\_\_ of \_\_\_\_\_ do hereby declare that I am the Importer or Agent of the Goods described in this Bill of Entry, and I also declare the true value of the said Goods to be as stated above, and that all the above particulars are correct to the best of my knowledge.

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ 19

(Signed) ..... *Importer or Agent.*

Declared before me ..... *Collector.*

FREE GOODS.

Marks.	Nos.	Number of Packages, Quantity and Description of Goods in accordance with Official Import list.	Country whence Consigned.	Value including Cost, Insurance and Freight.		
				£	s.	d.

I, ..... enter the above Goods as free of Duty, and declare that the particulars set forth above are correctly stated.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19

(Signed) ..... *Importer or Agent.*

Declared before me ..... *Collector.*

\* The value of goods subject to specific duties not to be shown in this column.

(Section 51.)

FORM G.

ENTRY FOR FREE GOODS.

No.....

PORT OF IMPORTATION :.....

IMPORTER'S NAME :.....

Ship's Name.	Master's Name.	Date of Report.	Port or Place whence imported.

Record of Examination.	Marks.	Numbers.	Number and Description of Packages, Quantity and Description of Goods in accordance with Official Import list.	Country whence Consigned.	Value of Goods, including Cost, Insurance and Freight. £                      s.	

I enter the above Goods as free of Duty, and declare that the particulars set forth above are correctly stated.

Dated this.....day of.....19.....

(Signed).....  
*Importer or Agent.*

Declared before me.....  
*Collector.*

FORM H.

(Section 89.)

ENTRY OUTWARDS.

PORT OF.....TRINIDAD.

Ship's Name.	If British, Name of Port of Registry.	If Foreign, Name of Country to which she belongs.	Tonnage.	Master's Name.	Port of Destination.

Lying at..... Station.

Dated

(Signed).....

*Master or Agent.*

(Section 94.)

FORM I.

SHIPPING BILL FOR GOODS FROM A BONDED WAREHOUSE.

No.....

PORT OF.....

WAREHOUSE.....

EXPORTER'S NAME.....

Exporting Ship.	Master's Name.	Destination of Ship.	Destination of Goods.

Marks.	Numbers.	Number and Description of Packages, Quantity and Description of Goods.	Ship by which imported and date warehoused.	VALUE, f.o.b.	
				£	s.

Total number of Packages } (Signed).....\* *Officer.*  
 in words. } .....Date.

I declare the above account to be correct.

(Signed).....*Exporter or Agent.*

Dated this.....day of.....19.....

Declared before me.....*Collector.*

Shipped.....Packages as above } Received on board the above-mentioned  
 this.....day of.....19..... } Packages.  
 (Signed).....*Master or Mate.*  
 (Countersigned).....*Customs Officer.*

(Signed).....*Customs Officer.*

\* To be signed by the Officer in charge of Warehouse Accounts.

FORM J.

(Section 95.)

SHIPPING BILL FOR DRAWBACK GOODS.

No.....

PORT OF.....

EXPORTER'S NAME.....

Ship's Name.		Master's Name.	Destination of Ship.	Destination of Goods.				

  

Marks.	Numbers.	Number and Description of Packages ; Quantity and Description of Goods.	Ship, number and date of entry on which duty paid.	By whom imported.	VALUE, f.o.b.		Amount of drawback claimed.		
					£	s.	£	s.	d.

Total No. of Packages in words.

I.....do hereby declare that the above particulars are correct and that the said goods are in the packages in which they were originally imported and that the full duties have been paid upon the goods described.

(Signed).....*Exporter or his Agent.*

Declared before me.....*Collector of Customs.*

Dated this.....day of.....19.....

Shipped.....Packages } Received the above-mentioned Packages  
 as above this.....day of } on board this ship.....19.....  
 .....19..... } (Signed).....*Master or Mate.*  
 (Signed).....*Customs Officer.*

\* NOTICE OF EXPORTATION UNDER GENERAL BOND.

I.....give notice that I intend to export on board the Ship.....bound for.....by virtue of General Bond dated.....the goods described on the other side hereof, to be landed there within.....days.

(Signed).....*Exporter or Agent.*

(Section 96.)

FORM K

SHIPPING BILL FOR GOODS PRODUCED OR MANUFACTURED IN THE COLONY AND LIABLE TO DUTY.

No.....

PORT OF.....

EXPORTER'S NAME.....

Ship's Name.	Master's Name.	Desination of Ship.	Destination of Goods.

Marks.	Numbers.	Number and Description of Packages ; Quantity and Description of Goods.	Value F.O.B.		Amount of duty.		
			£	s.	£	s.	d.

Total No. of Packages in words.

Total amount of Duty payable ...	£			
----------------------------------	---	--	--	--

Total duty (in words).....pounds.....shillings and.....pence.

I declare the above to be correct.

Dated this.....day of.....19

(Signed).....*Exporter or Agent.*

Declared before me.....*Collector.*

Received the above-mentioned Packages aboard this ship.....19.....

(Signed).....*Master or Mate.*

(Countersigned).....*Customs Officer.*

FORM L.

(Section 96.)

SHIPPING BILL FOR GOODS THE PRODUCE OR MANUFACTURE OF  
OTHER COUNTRIES AND LIABLE TO DUTY.

No.....

PORT OF.....

EXPORTER'S NAME.....

Ship's Name.	Master's Name.	Destination of Ship.	Destination of Goods.

Marks.	Number	Number and Description of Packages ; Quantity and Description of Goods.	Value.		Amount of Duty.		
			F. O. B.	£ s.	£	s.	d.

Total No. of  
Packages in  
words.

Total amount of Duty payable ... .. £

Total duty (in words).....pounds.....shillings and.....pence

I declare the above to be correct.

Dated.....day of.....19

(Signed).....  
*Exporter.*

Declared before me.....  
*Collector.*

Received the above-mentioned Packages aboard this ship.....19.....

(Signed).....  
*Master or Mate.*

(Countersigned).....  
*Customs Officer.*

(Section 96.)

FORM M.

SHIPPING BILL FOR GOODS PRODUCED OR MANUFACTURED IN THE COLONY, AND FREE OF DUTY.

No.....

PORT OF.....

EXPORTER'S NAME.....

Ship's Name.	Master's Name.	Destination of Ship.	Destination of Goods.

Marks.	Numbers.	Number and Description of Packages ; Quantity and Description of Goods.	Value.	
			F. O. B.	
			£	s.

Total No. of Packages  
in words.

I declare the above to be correct.

Dated this.....day of.....19

(Signed).....  
*Exporter or Agent.*

Declared before me.....  
*Collector.*

FORM N.

(Section 96.)

SHIPPING BILL FOR THE PRODUCE OR MANUFACTURE OF OTHER COUNTRIES, AND FREE OF DUTY.

No.....

PORT OF.....

EXPORTER'S NAME.....

Ship's Name.	Master's Name.	Destination of Ship.	Destination of Goods.
--------------	----------------	----------------------	-----------------------

Marks.	Numbers.	Number and Description of Packages; Quantity and Description of Goods.	Value F. O. B.	
			£	s.

Total number of }  
Packages in words. }

I declare the above to be correct.

Dated this.....day of.....19

(Signed).....

Exporter or Agent.

Declared before me.....

Collector,



FORM P.

(Section 111.)

SHIP'S CONTENT OUTWARDS.—CONTENT No.....

Steamship Cleared }  
by Agents. } .....

PORT OF.....

Ship's Name.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, the Country to which she belongs.	Number of Crew.		Name of Master and whether a British or Foreign Subject.	Number of Passengers or Troops.	Port or Place of Destination.
			British Seamen.	Foreign Seamen.			
		Total ...					
Warehoused Goods.	Drawback Goods.	Goods liable to duty on Exportation.			Free Goods.		
Marks, Nos., Number of Packages and Description of Goods.	Marks and Nos., Number of Packages and Description of Goods.	Marks and Nos., Number of Packages and Description of Goods and names of Exporters.			Marks and Nos., and Number of Packages.		

*N.B.—Total weight of cargo to be stated when net register of vessel exceeds sixty tons.*

Cleared by.....

Examined.....  
*Officer of Customs.*

Dated

do declare that the above Content is a true account of all goods above described shipped or intended to be shipped on board the above-named ship, and correct in all particulars.

(Signed).....*Agent.*

Signed and declared this.....day of.....19.....

Before me

Signed.....*Collector of Customs.*