

No. XVIII.

An Act to amend the manner of charging *Ad Valorem* Duties in the Colony of New South Wales. [21st December, 1843.]

WHEREAS an Act was passed in the third year of the reign of Her Majesty Queen Victoria intituled “*An Act to repeal an Act relating to the Revenue of Customs in New South Wales and to provide for the general regulation thereof*” wherein it is recited that in all cases where the duties imposed upon the importation of articles into the said Colony are charged not according to weight rate gauge or measure but according to the value thereof such value shall be ascertained by the declaration of the importer of such articles or his known agent and whereas it has been found that the true value of goods so imported cannot be ascertained by the mode therein set forth so that the full amount of duty due thereon can be charged Be it therefore enacted by His Excellency the Governor of New South Wales by and with the advice and consent of the Legislative Council thereof That from and after the approval of this Act by Her Majesty so much of the said recited Act as relates to the manner of charging duty according to the value of the articles imported shall be and is hereby repealed and that in all cases where the duties imposed by the said recited

AD VALOREM DUTIES.

Preamble.

So much of 3 Victoria No. 3

repealed as relates to the method of charging *ad valorem* duties and new method substituted.

Act

Insolvency.

Act upon the importation of articles into this Colony are charged not according to the weight rate gauge or measure but according to the value thereof such value shall be ascertained by the declaration of the importer of such articles or his known agent written upon the entry and attested by his signature and if any person make such declaration not being the importer or proprietor of such goods nor his agent duly authorized by him such person shall forfeit and pay the sum of one hundred pounds and such declaration shall be made in manner and form following and shall be binding upon the person by or on behalf of whom the same shall be made that is to say—

“ I A. B. do hereby declare that I am importer (or authorized
“ by the importer) of the goods contained in this entry,
“ and that I enter the same at the sum of

Witness my hand this

184 .

day of
A. B.

Proceedings where
goods undervalued.

2. And be it enacted That if upon examination it shall appear to the officers of the Customs that such goods are not valued according to the true value thereof it shall be lawful for such officer to detain and secure such goods and (within five days from the landing thereof) to take such goods for the use of the Crown And His Excellency the Governor of this Colony shall thereupon in such case cause the amount of such valuation together with an addition of ten pounds per centum thereon and also the duties paid upon such entry to be paid to the importer or proprietor of such goods in full satisfaction for the same and shall dispose of such goods for the benefit of the Crown and if the produce of such sale shall exceed the sums so paid and all charges incurred by the Crown one moiety of the surplus shall be given to the officer or officers who had detained and taken the goods and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs and carried to account of duties of Customs.