

STATUTORY RULES.

1926. No. 203.

REGULATIONS UNDER THE CUSTOMS ACT 1901-1925.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, do hereby make the following Regulations under the *Customs Act* 1901-1925, to come into operation forthwith.

Dated the twenty-second day of December, 1926.

STONEHAVEN,
Governor-General.

By His Excellency's Command,

THOS. W. CRAWFORD,
for Minister of State for Trade and Customs.

CUSTOMS REGULATIONS.

CITATION.

1. These Regulations may be cited as the Customs Regulations

Sec. 14. THE CUSTOMS FLAG.

2. The Customs flag shall be the flag of the Commonwealth of Australia (blue ensign), with the addition in the fly of the letters "H.M.C." in white in bold character.

Sec. 15. WHARFS.—SECURITY.

3. (1) The owner of any wharf, or any person having the control of a wharf, in respect of which security has not been furnished at the commencement of this regulation shall, when required by the Collector, furnish security, for the protection of the revenue, in accordance with Form 67 or 68 as the case requires.

(2) The security to be given in respect of a wharf shall be for such amount as the Collector of Customs for the State in which the wharf is situate deems necessary.

(3) In respect of wharfs in actual use at the commencement of this regulation, such security shall be furnished to the Customs within sixty days from the commencement of this regulation.

(4) Any wharf-owner, or person having the control of a wharf, who fails to comply with the provisions of this regulation shall be liable to a penalty not exceeding £50, and such failure shall be good ground for the cancellation of the appointment of the wharf as a wharf within the meaning of the *Customs Act* 1901-1925.

C.15412.—PRICE 2s.

Sec. 17. SUFFERANCE WHARFS.—SECURITY.

4. Proprietors or lessees of sufferance wharfs shall, when required by the Collector, furnish security for the protection of the revenue, in accordance with Form 67 or 68 as the case requires.

Sec. 20. CARRIAGE, BOAT, AND LIGHTER LICENCES.

5. Licences may be issued by the State Collector—

- (a) For carriages, in accordance with Form 58.
- (b) For boats and lighters, in accordance with Form 59.

6. (1) An annual fee of Five shillings shall be payable, in advance, on the first working day of January of each year, for each carriage, boat, or lighter in respect of which a licence is issued; provided that for every licence issued on or after 1st July, the fee for the unexpired portion of the year shall be Two shillings and sixpence.

(2) If the licence-fee be not paid on or before the due date, the Collector may, by order under his hand, cancel any carriage, boat, or lighter licence.

7. Applications for carriage, boat, and lighter licences shall be made to the Collector, in writing, and shall be accompanied by the amount of the licence-fee.

8. One licence may be issued in respect of all carriages, boats, or lighters owned by one person.

9. Before a carriage, boat, or lighter licence is issued, the owner of the carriage, boat, or lighter to be licensed, shall give security, with one approved surety,—

- (a) Where the number of carriages to be licensed does not exceed ten, for each carriage in the sum of £50; or
- (b) where the number of carriages to be licensed exceeds ten, for each of ten such carriages in the sum of £50, and for each additional carriage in the sum of £25; or
- (c) for each boat or lighter in the sum of £100.

10. When any licensed carriage, boat, or lighter is being used in the conveyance of goods subject to the control of the Customs, the person in charge thereof shall proceed with it as quickly and directly as possible to the place appointed for the landing or discharge of the goods, and shall hand over the goods intact to the proper officer, together with any Customs documents delivered to him in connexion therewith.

11. The security for a carriage licence shall be in accordance with Form 69.

12. The security for a boat or lighter licence shall be in accordance with Form 70.

13. (1) The Collector will assign to each licensed carriage, boat and lighter a separate licence number out of a consecutive series.

(2) The Collector will, for each licensed carriage, issue to the licensee, a carriage number-plate bearing a representation of a Crown, the letters "H.M.C.", and a licence number assigned to the carriage.

(3) Every licensed carriage shall—

- (a) have prominently, legibly, and indelibly painted thereon the name of the licensee; and
- (b) have securely affixed thereto the carriage number-plate issued for the carriage.

(4) Every licensed boat and licensed lighter shall have prominently, legibly, and indelibly painted thereon—

- (a) the name of the boat or lighter;
- (b) the letters "H.M.C." in conjunction with the licence number assigned to the boat or lighter.

(5) If any goods subject to the control of the Customs are conveyed or contained in a carriage, boat, or lighter which does not comply with the last two preceding sub-regulations of this regulation, the owner or user of the carriage, boat, or lighter shall be guilty of an offence against this regulation.

14. (1) Every carriage number-plate shall remain the property of the Commonwealth, and shall be returned forthwith to the Collector by the owner of the carriage for which the plate was issued upon such carriage ceasing to be licensed.

(2) Upon a boat or lighter ceasing to be licensed, the licence number and the letters "H.M.C." shall forthwith be obliterated by the owner of the boat or lighter.

(3) Any person who fails to comply with the requirements of the preceding sub-regulations of this regulation shall be guilty of an offence against this regulation.

(4) The owner or user of a carriage to which is affixed, without the permission in writing of the Collector, a carriage number-plate not issued for that carriage shall be guilty of an offence against this regulation.

15. Any person guilty of an offence against regulation 13 or 14 shall be liable to a penalty not exceeding Fifty pounds.

16. If any licensed carriage, boat, or lighter is sold, lost, or rendered unfit for the purpose for which it was licensed, it shall cease to be used for the conveyance of goods subject to the control of the Customs, and the licence relating to it shall be returned to the Collector, and shall be cancelled if it applies to the carriage, boat, or lighter only, or, if otherwise, shall be amended as the case requires.

17. The owner of any licensed carriage, boat, or lighter shall not use or permit to be used, in the conveyance of goods subject to the control of the Customs, any unlicensed carriage, boat, or lighter.

18. Any carriage, boat, or lighter licence may be revoked by the Comptroller by order in writing for any contravention of the Act, but the licensee may, within fourteen days after notice of the revocation, appeal to the Minister against the order, and the Minister's decision thereon shall be final.

Sec. 28. WORKING DAYS AND HOURS.

19. The working days and hours of the Customs shall be as follow:—

DAYS.

All days except Sundays and Public Holidays.

By special permission of the Collector, work may be allowed on any Public Holiday for such time, and under such conditions, as are approved in each case, provided that work shall not be allowed on Sunday, Christmas Day, Good Friday, or Eight Hours' Day, without the Minister's permission.

HOURS.

Outdoor.—For the loading on or discharge of goods from ships, and delivery and receipt according to entry of goods subject to the control of the Customs—8 a.m. to 5 p.m. Provided that in regard to any State or district the Minister may by order vary the working hours.

Indoor.—9 a.m. to 4.45 p.m.

On Saturday, work shall cease at noon.

20. The Comptroller may by order require, in regard to any particular port, that the discharge of cargo entered for warehousing shall cease at any time during the working hours, in order to enable the goods discharged to be received before the conclusion of working hours into the warehouses for which they are entered.

21. The Collector may grant permits to load, discharge, deliver, or receive goods before or after working hours on any working day, and permits so granted may be in accordance with Form 35.

Sec. 29. OVERTIME RATES.

22. (1) When work is permitted before or after working hours, or on any Sunday or holiday, for the convenience of the public, the rates to be charged for the services of the officers employed shall be as follow, viz.:—

- (a) Officers acting under direct supervision of a superior officer, lockers, drawback officers, and officers inspecting re-imported goods (regulation 111), 4s. 6d. per hour or part thereof.
- (b) Officers in charge of the loading on or discharge of goods from ships, 4s. 6d. per hour or part thereof.
- (c) Officers of the indoor staff, 4s. 6d. per hour or part thereof.
- (d) Officers receiving the report of a vessel, clearing a vessel, or receiving the report and clearing a vessel at the same time, 4s. 6d. per hour or part thereof.

(2) The charges under (a), (b), (c), and (d) shall be calculated from the hour at which the officer is required to attend, and shall include charges at the same rates in respect of the time reasonably occupied in proceeding to and returning from the wharf or other place where the attendance is required.

(3) Where an officer is required to proceed on duty away from his ordinary station, the rate of charge to be made in respect of his services shall be fixed by the Minister.

(4) The money received for overtime shall be held by the Department, and payment shall be made to the officers who have earned the overtime, at the rates provided for by law.

Sec. 30 (d). PRESCRIBED PLACES FOR THE RECEPTION OR MANUFACTURE OF GOODS FOR EXPORT.

23. The undermentioned premises shall be "Prescribed Places" within the meaning of Section 30 (d) of the *Customs Act 1901-1925*, viz. :—

The premises of—

- Birt and Company Limited, facing Lytton-road and Cleveland railway line, Buruda, Queensland.
- Birt and Company Limited, situated at No. 204-206 Stanley-street, South Brisbane, Queensland;
- Railway Cool Stores, situated at Roma-street, Brisbane, Queensland;
- Fresh Food and Ice Company Limited, situated at No. 25 Harbour-street, Sydney, New South Wales;
- Foley Brothers, Limited, situated at No. 355 Sussex-street, Sydney, New South Wales;
- Sydney Cold Stores Limited, situated at No. 702-720 Harris-street, Sydney, New South Wales;
- Dark's Ice and Cold Storage Limited, situated at the eastern end of the Australian Agricultural Company's Newcastle Harbour foreshore property, Newcastle, New South Wales;
- Farmers' and Dairymen's Milk Company Limited, situated at No. 668 Harris-street, corner of Harris and Thomas streets, Ultimo, New South Wales.
- Government Cool Stores, situated at Dudley-street, West Melbourne, Victoria;
- City Market Cool Stores, situated at King-street, between Wharf-road and Flinders-street, Melbourne, Victoria; and of Victoria Butter Factories Association, situated at Flinders-street Extension, Victoria Dock, Melbourne, Victoria.

Sec. 41. LANDING OF BAGGAGE.

24. Passengers' personal baggage, not being dutiable goods, shall be unshipped only by authority, and shall be landed only at a legal landing place, and shall not be removed from the place of examination except by authority.

Secs. 42 to 48. DEPOSITS BY SUBSCRIBERS TO CUSTOMS SECURITIES.

25. (1) Any subscriber to a Customs Security may deposit with the Collector—

- Cash; and/or
 - Commonwealth War Loan Bonds; and/or
 - Negotiable instruments approved by the Collector—
- of a value equal to the full amount of the liability stated in the security.

(2) If the Collector obtains judgment against the subscriber in a suit upon the Customs Security the Collector may appropriate so much of the deposit as is sufficient to satisfy the judgment and costs. If the deposit is not sufficient to satisfy fully the judgment and costs the Collector may exercise all powers of enforcing the judgment by execution or otherwise to obtain payment of the balance remaining due under the judgment.

(3) Whenever the right to appropriate a deposit arises under this regulation, the Collector may (if the deposit or any part thereof is not cash) dispose of the deposited War Loan Bonds or negotiable instruments or any of them by auction or private sale or otherwise in such manner as in his opinion is most favorable to the subscriber, and the net proceeds of such disposition shall for all the purposes of this regulation be deemed to have been a deposit of cash by the subscriber, and may be appropriated wholly or partly accordingly.

(4) A certificate signed by the Collector stating the War Loan Bonds or negotiable instruments disposed of and the net proceeds of such disposition shall be proof of the matter stated.

(5) Any portion of the deposit appropriated as aforesaid shall become the property of the Commonwealth absolutely.

(6) When the Customs Security expires or is cancelled, discharged, released or satisfied, the subscriber shall be entitled to a return of so much (if any) of the deposit as shall not have been appropriated under this regulation.

(7) When War Loan Bonds or negotiable instruments bearing interest are deposited under this regulation the subscriber shall be entitled to collect as it falls due and retain any interest payable thereon before the bonds or instruments are disposed of by the Collector under this regulation.

(8) If any deposited War Loan Bonds or negotiable instruments are not payable to bearer the subscriber shall at the time of the deposit lodge with the Collector duly executed transfers or assignments thereof in such form as will enable the Collector to effectually dispose thereof, and shall at the request of the Collector execute any transfers or assignments the Collector may from time to time deem necessary or convenient to enable him to effectually dispose thereof.

Sec. 52. IMPORTATION OF SUBSTITUTES FOR BUTTER.

26. No oleomargarine, butterine, or any similar substitute for butter, shall be imported unless coloured a distinct pink colour by the admixture of a sufficient proportion of alkanet root, nor unless each package in which it is imported is distinctly branded with the name of the article contained therein.

Sec. 53. SIZES OF PACKAGES FOR IMPORTATION OF SPIRITS, TOBACCO, ETC.

27. (1) Importations of spirits, opium, tobacco, cigars, cigarettes, and snuff shall be made only in packages containing not less than the following quantities:—

Spirits in cases (not being per- fumed or medicinal) ..	2 gallons (reputed)
Spirits in bulk ..	5 "
Opium for medicinal purposes..	5 pounds net weight
Tobacco, manufactured ..	20 " "
Tobacco, unmanufactured ..	20 " "
Cigars	20 " "
Cigarettes	15 " "
Snuff	10 " "

(2) Provided that importations may be made in less quantities, subject to the conditions that the duty is paid immediately on importation and that the Collector shall approve of such importation, being first satisfied that the goods are samples only, or are intended for private use only by the importer, or for medicinal use only, or are surplus ships' stores.

Sec. 54. STANDARD FOR TEA.

28. Tea which does not comply with the following standard of strength and purity shall be deemed unfit for human use:—

The extract obtained by boiling the tea with 100 parts by weight of distilled water for one hour shall be not less than 30 per cent.

The ash obtained by incinerating the tea in a porcelain crucible shall be not more than 8 per cent.

The portion of the ash soluble in boiling distilled water, called the "soluble ash," shall be not less than 3 per cent.

29. The above percentages are to be calculated on the weight of the tea dried for three hours in a water bath with the water kept briskly boiling.

30. In cases where, as the result of the analysis, it appears that the tea is a prohibited import, the notice to the owner of the report of the analyst shall be in accordance with Form 66.

SIGNAL WHEN REQUIRING SERVICES OF A CUSTOMS OFFICER.

31. The Master of a ship, who requires the services of a Customs officer on board his ship, shall hoist the British Union Jack at the peak; but if that flag is not on board he shall hoist in lieu thereof the code flag D, in the International Code of Signals (formerly Marryat, No. 2).

IMPORTATION.

Sec. 64. SHIP'S REPORT INWARDS.

32. (1) The report required by section 64 of the Act shall be in accordance with Form 1. Application to amend the inward manifest report of a vessel shall be in accordance with Form 2. A list of stores

shall be furnished with Form 1, and shall be in accordance with Form 3. A list of customable articles and opium owned by the Master, officers, and crew of the ship shall also accompany Form 1, and shall be in accordance with Form 5.

(2) Where stores are consumed in Australian ports, or in Australian waters, a consumption list according to Form 4 shall be furnished by the Master of the ship.

ENTRY OF GOODS.

33. When any person makes an entry of imported goods, he shall, on demand by an officer, produce the genuine invoice for the goods, which invoice shall be stamped with the Customs stamp and initialed by the officer.

DECLARATIONS AS TO VALUE OF GOODS FOR HOME CONSUMPTION.

34. (1) Invoices for goods imported from all countries, whether free of duty or dutiable at fixed or *ad valorem* rates, shall be in accordance with Form 7.

(2) In the case of goods for which the benefit of the British or other Preferential Tariff is claimed, the invoice shall have a declaration in accordance with Form 9 and, in the case of all other goods, a declaration in accordance with Form 8 written, typewritten or printed thereon and duly completed, signed, and witnessed.

Secs. 69-71.

35. Sight entries shall be in accordance with Form 10.

36. When a sight entry is tendered for part of the contents of an outside package, it must be accompanied by a declared entry for the remainder of the contents of the package.

Sec. 68.

37. Entries for home consumption shall be in accordance with Form 11. On the declared copy of the entry the total number of packages must be stated in words.

38. Entries for warehousing shall be in accordance with Form 12, and the total number of packages must be stated in words on the declared copy of the entry.

39. Goods sent to a warehouse shall be accompanied by a cart note in triplicate in accordance with Form 13. One copy shall be returned, duly receipted, by the receiving officer to the officer by whom it was issued.

40. (1) Transhipment entries shall be in accordance with Form 14. The total number of packages must be stated in words.

(2) In the case of transhipment a security shall be given in such amount as the Collector requires. Such security shall be in accordance with Form 73 unless the transaction is covered by security already given in Form 76 or 77.

GOODS ENTERED UNDER DEPARTMENTAL BY-LAWS SUBJECT TO SECURITY.

41. (1) Where any goods are entered for home consumption "under security" or "subject to security" pursuant to a Departmental By-law made under any item of the *Customs Tariff* 1921-1926 or of that Tariff as subsequently amended, the person who entered the goods shall—

- (a) at all times keep use deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
- (b) keep and whenever so required by an officer produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
- (c) whenever so required by an officer produce for inspection the goods and any articles in connexion with the manufacture of which the goods have been used or account for such goods or articles to the satisfaction of the Collector; and
- (d) produce to and to the satisfaction of the Collector within six months from the date of the entry or such further time as the Collector may in writing allow evidence that the goods have been used kept dealt with or disposed of in accordance with the terms of the By-law and the entry; and
- (e) give security to the satisfaction of the Collector in Form 71 or 72 in such amount as the Collector requires.

Penalty—Twenty pounds.

(2) The goods shall continue to be subject to the control of the Customs until every obligation provision and condition contained in or imposed by the Act, the Regulations, the By-law, the entry and the security and applicable to the goods have been observed, performed and complied with to the satisfaction of the Collector.

(3) A security under this regulation may be given either in respect of the goods specified in a particular entry or generally in respect of all goods entered within a period to be specified in the Security.

(4) The Collector may release the goods or any portion of the goods and the owner thereof from the obligations imposed by this regulation, the By-law, the entry, and the security upon receipt of the full amount of duty which would have been payable on the importation of the goods or the portion of the goods if the goods or the portion of the goods had not been entered in accordance with the Tariff item pursuant to which the By-law was made.

DELIVERY FOR TRANSHIPMENT OR TRANSFER UNDER TRANSIT PERMIT.

42. On delivering goods for transshipment or transfer under transit permit to a licensed carriage, boat, or lighter, the officer attending the importing ship shall fill up and sign a cart, boat, or lighter note in accordance with Form 17, two copies of which shall be taken with the goods by the person in charge of the carriage, boat, or lighter, who shall deliver such copies to the Customs officer on duty at the ship, or railway, in or by which the goods are to be exported or transferred. One copy of the cart, boat, or lighter note, duly receipted, shall be returned by the receiving officer to the officer by whom it was issued.

Sec. 72. TIME FOR MAKING ENTRIES.

43. Entries shall be made in the case of a steamer within one, and in the case of a sailing ship within two, clear working days from the date of the ship's report inwards, or within such extended time as the Collector directs.

REMOVAL OF GOODS TO KING'S WAREHOUSE.

44. Where goods are removed to a King's warehouse a cart note, in accordance with Form 18 shall be used.

Sec. 74. UNSHIPMENT WITHOUT ENTRY.

45. The Collector's permit to unship goods before entry is passed shall be in accordance with Form 6.

TRANSIT PERMITS.

46. When the owner of any goods in any ship which has arrived in any port from beyond the seas desires to transfer the goods by land or sea to any other port of the Commonwealth, the owner shall obtain a transit permit in accordance with Form 19 or Form 20, and shall give security in such amount as the Collector requires. Security shall be in accordance with Form 74, unless the transaction is covered by security already given in Form 75, 76 or 77.

47. Goods discharged from a ship, pursuant to a transit permit, shall, if not immediately laden in the ship or other conveyance in which they are intended to be carried, be secured in such manner as the Collector directs.

48. (1) The person taking out a Transit Permit shall, so soon as any of the goods have been shipped or otherwise forwarded, deliver to the Collector duplicate copies of a Despatch Note, in accordance with Form 23, properly filled in, and receipted by the Chief Officer of the receiving ship, or other person responsible for the conveyance of the goods to their destination.

(2) The Collector shall, if the conveyance is by sea, post one copy to the Collector at the port of destination of the goods, or, if the goods are, in course of transit, to be transferred to another vessel, to the Collector at the port of transfer, and shall cause the other copy to be attached to the ship's clearance.

(3) The Collector at the port to which one copy of the Despatch Note is posted shall retain that copy, and return to the Collector at the port of despatch the copy originally attached to the ship's clearance, with an indorsement showing the receipt or non-receipt of the goods, as the case may be.

(4) If, in course of transit, the goods are transferred to another vessel, fresh despatch notes must be made out at the port of transfer, and dealt with as prescribed in sub-clauses (2) and (3).

(5) If the conveyance is by land, the copies of the Despatch Note shall be posted (by different mails) to the Collector at the place of final destination, who will deal with them as prescribed in sub-clause (3).

(6) On arrival at the port of destination, the goods shall forthwith be entered for home consumption, warehousing, or transhipment.

WAREHOUSING AND WAREHOUSES.

SECURITY.

49. Before a licence for a warehouse is granted, security in accordance with Form 78 shall be given to the satisfaction of the Collector.

Sec. 80. SCALE OF FEES FOR WAREHOUSES TO BE PAID BY LICENSEES.
GENERAL AND PRIVATE WAREHOUSES.

50. In Sydney, Melbourne, Brisbane, Hobart, Adelaide and Port Adelaide, Perth and Fremantle, the annual fees to be charged for licences for general and private warehouses shall be as follow:—

	£
(a) Where the whole services of a locker are required ..	300
(b) Where the whole services of more than one locker are required, for each additional locker after the first ..	225
(c) Where the half services only of a locker are required ..	150
(d) Where the whole or half the services of a locker are not required—	
(1) For warehouses having a tonnage capacity under 250 tons ..	30
(2) For warehouses having a tonnage capacity of 250 tons and under 500 tons ..	45
(3) For warehouses having a tonnage capacity of 500 tons and under 1,000 tons ..	60
(4) For warehouses having a tonnage capacity of 1,000 tons and over ..	75

51. In places other than those above specified, the annual licence-fees for general and private warehouses shall be as follow:—

	£
(1) Where the whole services of a locker are required ..	225
(2) Where the half services of a locker are required ..	150
(3) Where the whole or half services of a locker are not required, three-fourths of the tonnage scale of fees prescribed in the preceding regulation.	

52. The tonnage capacity of each warehouse shall be calculated at the rate of 40 cubic feet to the ton, but so that not more than 10 feet above the level of each floor shall be included in the tonnage capacity.

53. The annual fee to be charged for licences, as general or private warehouses, of magazines, floating or otherwise, to be used for the purpose of storing explosives only, shall be £1 10s.

54. (1) All questions as to the number of lockers required and the time necessary for their attendance shall be determined by the Comptroller.

(2) When the whole or half the services of a locker are not required, the services of a locker when required shall be paid for at the rate of 3s. per hour or part thereof. At least six working hours' notice shall be given when the services of an officer are required. Provided that the Comptroller may waive this payment where the necessary attendance by a locker can be given without expense to the Department. The Comptroller may authorize the application of this proviso to warehouses of any class.

MACHINERY WAREHOUSES.

55. (1) Except as provided in regulation 56, the annual fees to be charged for licences for machinery warehouses in Sydney, Melbourne, Brisbane, Hobart, Adelaide and Port Adelaide, Perth and Fremantle, shall be as follow:—

	£
(a) Where the whole services of a locker are required ..	300
(b) Where the whole services of more than one locker are required, for each additional locker after the first ..	225
(c) Where the half services only of a locker are required ..	150

(2) Except as provided in regulation 56, the annual licence-fees for machinery warehouses in places other than those specified above shall be as follow:—

	£
(a) Where the whole services of a locker are required ..	225
(b) Where the half services only of a locker are required ..	150.

56. At all places where the whole or half the services of a locker are not required, the annual licence-fee shall be in accordance with the following scale, and the services of a locker when required shall be paid for at the rate of 3s. per hour or part thereof:—

	£	s.	d.
(a) For warehouses having a tonnage capacity under 250 tons	15	0	0
(b) For warehouses having a tonnage capacity of 250 tons and under 500 tons	22	10	0
(c) For warehouses having a tonnage capacity of 500 tons and under 1,000 tons	30	0	0
(d) For warehouses having a tonnage capacity of 1,000 tons and over	37	10	0

MANUFACTURING WAREHOUSES.

57. (1) Except as provided in regulation 58, the annual fees to be charged for licences for manufacturing warehouses in Sydney, Melbourne, Brisbane, Hobart, Adelaide and Port Adelaide, Perth and Fremantle, shall be as follow:—

	£
(a) Where the whole services of a locker are required ..	300
(b) Where the whole services of more than one locker are required, for each additional locker after the first	225
(c) Where the half services only of a locker are required ..	150

(2) Except as provided in regulation 58, the annual licence-fees for manufacturing warehouses, in places other than those above specified, shall be as follow:—

	£
(a) Where the whole services of a locker are required ..	225
(b) Where the half services only of a locker are required ..	150.

58. At all places where the whole or half the services of a locker are not required the annual licence-fee shall be £7 10s., and the services of a locker, when required, shall be paid for at the rate of 3s. per hour or part thereof.

59. (1) Any factory licensed under the Excise Acts, as a factory wherein tobacco, cigars, cigarettes, and snuff are manufactured for export, may also be licensed as a manufacturing warehouse.

(2) The annual fee chargeable for such licence shall be £7 10s.

(3) Such licence shall have effect so long only as the Excise licence is in force.

PAYMENT OF FEES.

60. (1) The annual fees for warehouses shall be paid by the licensee by equal quarterly payments in advance on the first working day of January, April, July and October in each year.

(2) Where a licence is issued during a quarter, payment in respect of that quarter shall be proportionate to the remaining period of that quarter and, together with the payment for the next succeeding quarter, shall be made in one payment in advance.

(3) The fees for locker's services shall be paid by the licensee monthly.

LICENSING OF EXHIBITIONS AND SHOW GROUNDS AS GENERAL WAREHOUSES.

61. (1) For the purpose of facilitating the exhibition of goods subject to the control of the Customs, the show grounds and the buildings thereon of any agricultural society or other public body may be licensed as general warehouses, and goods subject to the control of the Customs may be warehoused therein for the purposes of exhibition at a public show held on the grounds, but shall not be allowed to remain therein for a longer period than is reasonably necessary for such purposes.

(2) Before the licence is granted security shall be given in accordance with Form 79, in such amount as the Collector requires.

(3) The annual licence-fee under this regulation shall be £1 10s., and the services of a locker when required shall be paid for at the rate of 3s. per hour, or part thereof.

Sec. 97.

REMOVAL OF GOODS FROM A WAREHOUSE FOR PUBLIC EXHIBITION.

62. Prior to the removal of goods from a warehouse, for the purpose of public exhibition or any similar purpose, security shall be given in such amount as the Collector requires. The security shall be in accordance with Form 80. Cinematograph films as ordinarily used for the purpose of profit are not to be regarded under this regulation as for the purpose of public exhibition.

Sec. 87.

SORTING, BOTTLING, PACKING, OR RE-PACKING GOODS IN WAREHOUSE.

63. The goods hereunder specified may be sorted, bottled, packed, or re-packed (as the case requires) in a warehouse into packages containing not less than the quantities hereunder specified:--

Spirits, into cases or demijohns	..	2 gallons (reputed)
Spirits, into bulk	.. ..	5 "
Perfumed spirits	.. ..	½ "

Wine, into cases or demijohns	..	2	gallons
Wine, into bulk	.. ..	14	”
Beer, into cases	.. ..	2	”
Beer, into bulk	.. ..	18	”
Essences	.. ..	$\frac{1}{2}$	”
Tobacco, cut, in tins	.. ..	10	lb.
Tobacco, manufactured (other than cut, in tins)	.. ..	1	caddy
Tobacco, unmanufactured	.. ..	20	lb. net
Cigars	.. ..	10	”
Cigarettes	.. ..	10	”
Snuff	.. ..	10	”
Opium for medicinal purposes	.. ..	2	”
Albumen, dry	.. ..	20	”
Cocoa and chicory	.. ..	10	”
Coffee	.. ..	20	”
Dried fruits	.. ..	28	”
Saccharin	.. ..	1	”
Whole pepper	.. ..	10	”
Fenugreek	.. ..	10	”

64. Goods entered for export or for ship's stores may be packed or re-packed into packages of sizes approved by the Collector.

65. For travellers' samples tobacco may be re-packed into packages of not less than one pound net weight, and cigars into boxes of not less than 25 in number.

66. Ad valorem goods may be repacked into packages provided the duty on the goods in each such package is not less than Twenty shillings.

67. As to goods not provided for in the Regulations, the Minister may by notice in the *Gazette* permit any such goods to be sorted, bottled, packed, or re-packed on such conditions and under such restrictions as are specified in the notice.

68. (1) Goods sorted, bottled, packed, or re-packed in a warehouse may be labelled or marked in such manner as the Collector approves, provided that no misleading label or mark shall be placed on them.

(2) Any goods sorted, bottled, packed, or re-packed under these Regulations may be delivered from the warehouse in the specified quantities.

69. Applications for permission to sort, bottle, pack, or re-pack any goods in a warehouse shall be in accordance with one of the Forms 27, 28, or 29, as the case requires.

Sec. 89. MANUFACTURING IN LICENSED WAREHOUSES.

GENERAL PROVISIONS.

70. Manufacturing may be carried on in a manufacturing warehouse under and subject to these Regulations:—

(a) Imported and Australian goods may be used in the manufacture.

(b) Australian and imported goods shall, until used, if the Collector so directs, be kept separate from each other.

- (c) All operations shall, subject to these Regulations, be conducted in such manner as the Comptroller directs.
- (d) The manufacturer shall keep such books and accounts, and render such returns as the Comptroller directs.
- (e) The labelling and marking of the goods manufactured shall be subject to the approval of the Collector.
- (f) The Collector may make such allowances for waste as he deems just, subject to the approval of the Comptroller.
- (g) The goods manufactured shall be subject to the control of the Customs until delivery for home consumption or until exportation.

PROVISIONS RELATING TO MANUFACTURE FOR HOME CONSUMPTION.

71. The following articles may be manufactured for home consumption, viz. :—

Alcohol, absolute	Oil, blended
Amyl alcohol	Oil, cloth
Chocolate	Oil, insecticide
Collodion	Pearl barley
Confectionery	Perfumed spirits
Cordials	Rice, dressed
Essences	Sample pattern books
Ethers	Spices
Fats, refined	Starch
Fish, smoked	Sugar, refined
Golden syrup	Timber, dressed
Grease, skip	Tinctures
Greases, other	Toilet preparations contain-
Infants' foods	ing spirits
Jelly crystals	Toilet preparations not con-
Liqueurs	taining spirits
Medicines	Treacle,
Mustard	

and any other articles that the Minister specifies by *Gazette* notice, and under such restrictions and conditions as the Minister prescribes in each case.

72. On entry for home consumption, the finished article shall be liable to duty, or free of duty, as hereunder specified:—

- (a) If the article would, if imported, be free of duty, then it shall be free.
- (b) If the duties on goods used in a manufacturing warehouse for the manufacture of articles for home consumption, after due allowance for waste, total less than the import duty on the finished article, then the finished article may be cleared for home consumption on payment of such total. In other cases the finished article shall be dutiable as if it had been imported in its finished state. But no finished article subject to duty of excise shall be cleared for home consumption unless in addition Excise duty has been paid thereon.

- (c) If the finished article contains imported spirits, it shall be chargeable with the Customs duty applicable to it as if imported, but if the spirits used in the manufacture were Australian spirits, the duty payable shall be the lesser of the two following amounts:—
- (1) the Excise duty chargeable on the spirits contained in the article plus the Customs duty on other dutiable ingredients (if any); or
 - (2) an amount equal to the import duty on the finished article.
- Provided that if the duty chargeable under paragraph (2) be less than the Excise duty on the spirits contained in the article, the goods shall be delivered for home consumption on payment of such Excise duty.
- (d) If the residue of the material left after manufacture is an article which would be dutiable on importation, that article may be delivered on payment of the import rate of duty leviable thereon.
- (e) If delivery of the finished article at a lower rate of duty or free of duty is in any case conditional upon use for a particular purpose, the Collector may require the importer to give security that the article will be used for that purpose and also for the production of evidence to his satisfaction that it has been so used.

PROVISIONS RELATING TO MANUFACTURE FOR EXPORT.

73: The following articles may be manufactured for export, viz. :—

Alcohol, absolute	Margarine (provided no ingredient or material is used which causes it to resemble butter)
Amyl alcohol	Meat, preserved
Biscuits	Medicines
Cakes	Mince meat pies
Cigarettes	Mustard
Cigars	Oil, blended
Coffee and chicory	Oil, cloth
Collodion	Oil, insecticide
Condensed milk	Oil, linseed
Confectionery	Oil and oilcake made from sesame seed
Cordials	Pearl barley
Essences	Peas, split
Ethers	Plum puddings
Fats, refined	Putty
Fodder, compressed	Rice, dressed
Fruit, preserved	Snuff
Golden syrup	Soap
Grease, skip	Spices
Greases, other	Spirits, perfumed
Infants' foods	Starch
Jam	Sugar, refined
Jellies	Timber, dressed
Jelly crystals	
Lemon Peel in brine	
Liqueurs	
Maizena	

Tinctures	Toilet preparations not containing spirit
Tobacco	Treacle,
Toilet preparations containing spirit	

and any other articles the Minister specifies by *Gazette* notice, and under such restrictions and conditions as the Minister prescribes in each case.

74. The following special provisions shall apply to the manufacture for export of tobacco, cigars, cigarettes, and snuff:—

- (a) The warehouse where the manufacture is carried on shall be licensed as a factory under the *Excise Act 1901-1923*.
- (b) An entry of the leaf tobacco shall be made, specifying that it is for the manufacture of tobacco, cigars, cigarettes or snuff, for export, and the name of the factory stated where the manufacture is to be carried on.
- (c) Before the entry is passed, security shall be given to the satisfaction of the Collector that all tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco shall be exported.
- (d) After the entry has been passed, the leaf tobacco shall forthwith be conveyed in a licensed carriage, or under the personal supervision of an officer, to the factory specified in the entry.
- (e) The leaf tobacco shall be kept at the factory separate from all other leaf tobacco, and shall be separately manufactured into tobacco, cigars, cigarettes or snuff, and all stems, refuse, clippings, or waste arising from the manufacture shall be kept separate from all other stems, refuse, clippings, or waste.
 Provided that Australian leaf tobacco may be used in conjunction with imported leaf, but in such cases all stems, refuse, clippings, or waste arising from the use of Australian leaf shall be kept separate from those arising from the use of the imported leaf.
- (f) All stems, refuse, clippings, and waste arising from the manufacture shall be weighed by an officer and then destroyed in such manner as the Collector directs.
- (g) All vessels, trays, and machinery used in the manufacture, or on which the leaf tobacco while undergoing manufacture is placed, shall have a notice affixed thereto containing the words "Under Customs Control. For export only."
- (h) All tobacco manufactured from the leaf tobacco shall be put up in packages of such size and weight as the Comptroller directs, and the manufacturer shall mark on each external package his name and address, a consecutive number, the gross weight of the package, the net weight of the contents, and the words "For export only."
- (i) All cigars and cigarettes manufactured from the leaf tobacco shall be put into boxes of a size approved by the Comptroller, and the manufacturer shall mark on each box the factory number, the State number, and the words "For export only."

C.15412.—2

- (j) If any package or box containing any tobacco, cigars, cigarettes or snuff manufactured from the leaf tobacco is enclosed in any outer cover, the manufacturer shall mark on the outer cover his name and address, the net weight of the contents, and the words "For export only."
- (k) All tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco shall be kept in a safe store-room approved by the Collector, separate from any other tobacco, cigars, cigarettes and snuff, and every door to the store-room shall be provided with a lock supplied by the Collector at the expense of the manufacturer, and the key shall be kept by an officer.

REDUCING AND BOTTLING OF SPIRITS IN BOND.

75. (1) Bulk Spirits, in warehouse, may, by permission of the Collector, be reduced in strength and bottled in the warehouse for home consumption or for exportation.
- (2) All Spirits reduced in the warehouse shall be put into bottles or flasks such as are ordinarily used in the trade and shall be packed in cases each containing not less than one dozen reputed quarts, or two dozen reputed pints, or their equivalent in other sizes. The bottles in each case shall be of uniform size provided that any class or size of container may be used for samples intended for display only. The cases into which reduced imported spirits are packed for exportation shall be marked "For Export Only," and such spirits shall not be deliverable for home consumption.
- (3) A label shall be affixed to each bottle giving a true description of the contents.
- (i) The label may contain a statement that the spirits have been bottled under Customs control.
 - (ii) No label bearing the word "old" shall be applied to spirit of less than five years maturity.
 - (iii) No label bearing the words "very old" shall be applied to spirit of less than ten years maturity.
 - (iv) No label shall be used unless it has been submitted to and approved by the Collector.
- (4) Where the strength of any package of imported spirits to be reduced is under proof, duty shall be paid, prior to reducing, on the difference between the liquid and proof gallons of such spirit before reducing; provided that duty shall not be paid on under proof spirits to be reduced for exportation only.
- (5) Upon entry for home consumption duty shall be payable on the reduced spirits at per proof gallon as follows:—
- (i) If Australian—at the rate of the Excise Tariff applicable.
 - (ii) If imported—at the Customs Tariff applicable to spirits exceeding the strength of proof.

- (6) An allowance not exceeding 2 per cent. may be made by the Collector for bona fide waste in the process of reducing and bottling.
- (7) Duty shall be paid forthwith on any residue remaining from reducing and bottling operations. Any residue from bottling and reducing imported spirits for exportation shall be chargeable as proof.
- (8) Duty shall be paid on packing materials (other than Australian or duty paid materials) on clearance of the spirit for home consumption.

76. The operation of reducing and bottling shall be carried out under the supervision of a locker, but if his services are not available, under the supervision of a special officer whose services shall be paid for at the rate of 3s. per hour, or part thereof, by the person applying for permission to reduce and bottle the spirits.

Sec. 99. RE-GAUGE, ETC., OF GOODS.

77. (1) Any owner may, on application in accordance with one of the Forms 27 or 28 as the case requires, and on payment of any expense in connexion therewith, obtain a re-gauge, re-measure, re-weigh, or re-examination of any goods in a licensed warehouse.

(2) The Collector may at any time cause a re-gauge, re-measure, re-weigh, or re-examination of any goods to be made at the expense of the Customs.

Sec. 104. DELIVERY FROM WAREHOUSE.

FOR HOME CONSUMPTION.

78. The entry for home consumption shall be in accordance with Form 30.

79. The total number of packages must be stated in words on two copies of the entry, one of which shall be forwarded to the Locker as an authority for the delivery of the goods.

80. Warehoused goods dutiable at fixed rates may, subject to the provisions of section 99 of the Customs Act, be cleared and delivered at original quantity and strength, if the owner so desires.

FOR EXPORTATION.

81. The entry for exportation, *ex* warehouse, shall be in accordance with Form 31.

82. Goods sent from a warehouse to a wharf or station for exportation shall be accompanied by a cart note in Form 32, which shall be returned duly receipted by the receiving officer to the officer by whom it was issued.

83. If considered necessary by the Collector, warehoused goods entered for exportation shall, at the expense of the owner, be re-weighed, re-measured, re-examined, or re-gauged, as the case requires, immediately before delivery from the warehouse.

84. The owner of any warehoused goods entered for exportation shall give security in accordance with Form 81 to such amount as the Collector requires, unless the transaction is covered by security already given in Form 76 or 77.

85. If goods, after delivery for shipment, are not shipped, they shall be placed in a warehouse.

86. If goods removed for shipment at another port are not produced or shipped, and a satisfactory explanation for their non-production or non-shipment is not made to the Collector, duty must be paid thereon by the owner.

FOR REMOVAL.

87. The entry for removal shall be in accordance with Form 31 or Form 33, as the case requires.

88. Goods sent from a warehouse to a wharf or station for removal or transfer shall be accompanied by a cart note in Form 32, which shall be returned duly receipted by the receiving officer to the officer by whom it was issued.

89. When goods are entered for removal or transfer, the owner shall, prior to their removal, give security in accordance with Form 81 in a sum equal to the amount of the duty payable on the goods, unless the transaction is covered by security already given in Form 76 or 77.

90. Prior to the removal of goods from one warehouse to another, the goods shall, at the expense of the owner, be re-gauged, re-weighed, or re-measured, as the case requires, and the owner shall, on demand, pay the duty on any deficiency thereby ascertained.

91. When goods are removed coastwise or inland, a despatch note, in accordance with Form 34 shall be made out, in duplicate, and action taken as prescribed in regulation 48.

DUTY-PAID OR FREE GOODS NOT TO BE STORED IN A WAREHOUSE.

92. (1) Any goods remaining in a warehouse after payment of duty shall, so far as the Customs are concerned, remain at the risk of the owner, and the Customs shall not be liable in any way to any claim of any kind whatsoever in connexion therewith. Any such goods may, after due notice to the owner, be removed by the licensee on the order of the Collector.

(2) No duty-paid or free goods shall be received into any licensed warehouse without the special authority of the Collector.

Sec. 107.

KING'S WAREHOUSES.

RENT AND CHARGES PAYABLE FOR GOODS WAREHOUSED IN A KING'S WAREHOUSE.

93. (1) Rent and charges according to the following scale shall be paid in respect of goods warehoused in any King's Warehouse:—

Articles.	Receipt and Delivery.	Rent per Week.
	s. d.	s. d.
1. WINES AND SPIRITS AND OTHER LIQUIDS, N.E.I.—		
In bulk, per package—		
(a) Tuns, puncheons, butts, or pipes exceeding 90 gallons	10 6	1 6
(b) Hogsheads over 71 gallons and not exceeding 90 gallons	3 6	0 4
(c) Hogsheads over 40 gallons and not exceeding 71 gallons	2 9	0 3
(d) Barrels or quarter casks over 20 gallons and not exceeding 40 gallons.. ..	2 0	0 2
(e) Octaves or smaller packages, 9 gallons and not exceeding 20 gallons.. ..	1 3	0 1
In bottles, tins, kegs, or drums, per package—		
(a) Packages containing 5 gallons and under 9 gallons ..	0 5	0 0 $\frac{1}{2}$
(b) Packages containing 3 gallons and under 5 gallons ..	0 4	0 0 $\frac{1}{2}$
(c) Packages under 3 gallons	0 3	0 0 $\frac{1}{2}$
2. BEER, per package—		
(a) Hogsheads	2 3	0 2 $\frac{1}{2}$
(b) Half-hogsheads or barrels	1 6	0 1 $\frac{1}{2}$
(c) Cases	0 9	0 0 $\frac{1}{2}$
3. TOBACCO—		
Manufactured—		
(a) per package	2 0	0 1 $\frac{1}{2}$
Unmanufactured—		
(b) per cwt. or portion thereof	1 3	0 1 $\frac{1}{2}$
Cigars, Cigarettes, and Snuff—		
(c) per package, 90 lb. nett or over	4 0	0 4
(d) per package, 40 lb. and under 90 lb.	3 6	0 3 $\frac{1}{2}$
(e) per package, under 40 lb. nett	3 3	0 3 $\frac{1}{2}$
4. DRUGS—Including Medicinal Opium, per package ..	1 0	0 3
5. GRAIN, RICE, OATMEAL, FLOUR, SALT, SUGAR, per ton	5 6	0 6
6. HEAVY GOODS—		
(a) In packages over 10 cwt. and not exceeding 20 cwt. by weight	9 0	0 7 $\frac{1}{2}$
(b) In packages over 20 cwt. and not exceeding 30 cwt. by weight	12 9	0 7 $\frac{1}{2}$
(c) In packages over 30 cwt. and not exceeding 40 cwt. by weight	15 3	0 8
(d) In packages over 40 cwt. and not exceeding 50 cwt. by weight	20 3	0 8
(e) In packages over 50 cwt. and not exceeding 60 cwt. by weight	30 3	0 9
(f) In packages over 60 cwt. and not exceeding 70 cwt. by weight	32 9	0 9
(g) In packages over 70 cwt. and not exceeding 80 cwt. by weight	35 3	0 10
(h) In packages over 80 cwt.	40 3	1 0
7. MOTOR CARS	35 0	0 9

RENTS AND CHARGES PAYABLE FOR GOODS WAREHOUSED, ETC.—*continued.*

Articles.	Receipt and Delivery.	Rent per Week.
	s. d.	s. d.
8. TIMBER, per 100 superficial feet	1 6	0 1½
9. GOODS OF SUCH VALUE AS IN THE OPINION OF THE COLLECTOR REQUIRE SPECIAL PRECAUTION FOR SAFETY—		
(a) Not exceeding £100 in value	0 9	1 0
(b) For every additional £100 in value or portion thereof..	0 9	1 0
10. SINGLE PACKAGES AND SMALL CONSIGNMENTS—		
(a) One or more packages of same import mark or consign- ment aggregating not more than 2 feet by measure- ment or 1 cwt. by weight	2 6	0 1
(b) One or more packages of same import mark or consign- ment aggregating more than 2 feet by measurement or 1 cwt. by weight, but not more than 10 feet by measurement or 5 cwt. by weight	4 0	0 1
(c) One or more packages of same import mark or consign- ment aggregating more than 10 feet by measurement or 5 cwt. by weight, but not more than 20 feet by measurement or 10 cwt. by weight	5 0	0 2
11. UNSPECIFIED GOODS, per ton	7 6	0 7½

Provided that in cases where labour for the receipt and delivery of goods is not provided by the Customs but by the importer at his own expense, the charges under the heading "Receipt and Delivery" shall be one-half of those provided in the above scale.

(2) The minimum charge in respect of rent under this regulation shall be 1d.

(3) Goods not otherwise specified shall be rated according to weight or measurement at the option of the Collector.

(4) Where charges are levied by weight or measurement at per ton, fractional parts shall be charged in proportion.

(5) When goods are re-packed into smaller quantities, no extra charge under the heading "Receipt and Delivery" shall be made on account of the re-pack.

(6) The charge for re-gauging or re-weighing bulk spirits or other liquids in bulk shall be 1s. per vessel.

(7) The charge for each re-pack, re-weigh, or re-examination shall be calculated upon the time occupied in the completion of the operation, at the rate of 3s. per hour. For any broken period of one hour not exceeding thirty minutes, 2s. shall be the charge.

BOND CERTIFICATES.

94. (1) Every owner of goods warehoused in a King's Warehouse shall make out and tender to the Collector, before any of the goods are cleared, a Bond Certificate in accordance with Form 15 in the Schedule.

(2) If the Collector is satisfied as to the correctness of the particulars contained in the Bond Certificate, he shall sign the Certificate and return it to the owner, who shall sign and hand to the Collector a receipt in accordance with Form 16 in the Schedule.

(3) The owner of the goods in respect of which a Bond Certificate has been issued may indorse on the Bond Certificate authority for the delivery of the goods to some other person or firm, and further indorsements of a like nature may be made on the Certificate by successive owners of the goods.

(4) If it is desired to transfer a portion only of the goods in respect of which a Bond Certificate has been issued, the Certificate must be surrendered to the Collector for cancellation, and fresh Certificates may be issued as required.

(5) Goods for which a Bond Certificate has been issued shall not be delivered from the warehouse except on an entry made by the person whose name appears on the Certificate as owner of the goods or by his duly accredited agent, and on production of the Certificate issued in respect of the goods.

Sec. 72a.

RENT AND CHARGES PAYABLE FOR GOODS DEPOSITED IN KING'S WAREHOUSE BY ORDER OF COLLECTOR.

95. (1) Rent and charges according to the following scale shall be paid in respect of goods deposited in King's Warehouse by order of the Collector :—

Articles.	Receipt and Delivery.	Rent per Week.
1. WINES AND SPIRITS AND OTHER LIQUIDS, N.E.I.—	<i>s. d.</i>	<i>s. d.</i>
In bulk, per package—		
(a) Tuns, puncheons, butts, or pipes exceeding 90 gallons..	11 0	2 0
(b) Hogsheads over 71 gallons and not exceeding 90 gallons	4 0	0 5
(c) Hogsheads over 40 gallons and not exceeding 71 gallons	3 0	0 4
(d) Barrels or quarter casks over 20 gallons and not exceeding 40 gallons..	2 3	0 3
(e) Octaves or smaller packages, 9 gallons and not exceeding 20 gallons ..	1 6	0 2
In bottles, tins, kegs, or drums, per package—		
(a) Packages containing 5 gallons and under 9 gallons ..	0 6	0 2
(b) Packages containing 3 gallons and under 5 gallons ..	0 5	0 1
(c) Packages under 3 gallons ..	0 4	0 0½
2. BEER, per package—		
(a) Hogsheads ..	2 6	0 3
(b) Half-hogsheads or barrels ..	1 9	0 2
(c) Cases ..	1 0	0 1
3. TOBACCO—		
Manufactured—		
(a) per package ..	2 3	0 2
Unmanufactured—		
(b) per cwt. or portion thereof ..	1 6	0 2½
Cigars, Cigarettes, Snuff—		
(c) per package, 90 lb. nett or over ..	4 6	0 5
(d) per package, 40 lb. and under 90 lb. ..	3 9	0 4
(e) per package, under 40 lb. nett ..	3 6	0 3½
4. DRUGS, including Medicinal Opium, per package ..	1 3	0 6
5. GRAIN, RICE, OATMEAL, FLOUR, SALT, SUGAR, per ton	8 0	0 8

RENT AND CHARGES PAYABLE FOR GOODS DEPOSITED IN KING'S WAREHOUSE BY ORDER OF COLLECTOR—continued.

Articles.	Receipt and Delivery.	Rent per week.
	Per ton weight. <i>s. d.</i>	Per ton measurement. <i>s. d.</i>
6. HEAVY GOODS—		
(a) In packages over 10 cwt. and not exceeding 20 cwt. by weight	11 6	0 8
(b) In packages over 20 cwt. and not exceeding 30 cwt. by weight	15 6	0 9
(c) In packages over 30 cwt. and not exceeding 40 cwt. by weight	17 9	0 10
(d) In packages over 40 cwt. and not exceeding 50 cwt. by weight	22 9	1 0
(e) In packages over 50 cwt. and not exceeding 60 cwt. by weight	32 9	1 0
(f) In packages over 60 cwt. and not exceeding 70 cwt. by weight	35 0	1 2
(g) In packages over 70 cwt. and not exceeding 80 cwt. by weight	37 9	1 2
(h) In packages over 80 cwt.	42 9	1 4
7. MOTOR CARS	40 0	0 11
8. TIMBER, per 100 superficial feet	1 8	0 2
9. GOODS OF SUCH VALUE AS IN THE OPINION OF THE COLLECTOR REQUIRE SPECIAL PRECAUTION FOR SAFETY—		
(a) Not exceeding £100 in value	0 9	1 3
(b) For every additional £100 in value or portion thereof..	0 9	1 3
Articles.	Charges.	
10. SINGLE PACKAGES AND SMALL CONSIGNMENTS—		
(a) One or more packages of same import mark or consignment aggregating not more than 2 feet by measurement or 1 cwt. by weight	5s. 6d., including receipt and delivery and cartage into Bond and two weeks' rent; after that 1d. per weekrent	
(b) One or more packages of same import mark or consignment aggregating more than 2 feet by measurement or 1 cwt. by weight, but not more than 10 feet by measurement or 5 cwt. by weight	7s. 6d., including receipt, delivery, and cartage into bond, and two weeks' rent; after that 1d. per week rent	
(c) One or more packages of same import mark or consignment aggregating more than 10 feet by measurement or 5 cwt. by weight, but not more than 20 feet by measurement or 10 cwt. by weight	8s. 6d., including receipt, delivery and cartage into bond, and two weeks' rent; after that, 2d. per week rent	
	Receipt and Delivery.	Rent per Week.
11. UNSPECIFIED GOODS, per ton	<i>s. d.</i> 8 0	<i>s. d.</i> 0 8

The Collector may, if he think fit, allow the importer to provide at his own expense labour for the receipt and delivery of goods, and in such cases the charges under the heading 'Receipt and Delivery' shall be one-half of those provided in the above scale.

(2) Cartage.—In all cases where cartage is charged in addition to the rates set out above, the actual amount paid for such cartage only is to be charged. Such rate should not exceed the current rate at time of warehousing the goods.

(3) Where charges are levied by weight or measurement at per ton, fractional parts shall be charged in proportion.

(4) Goods not otherwise specified shall be rated according to weight or measurement at the option of the Collector.

96. Dutiable postal articles unclaimed within the time allowed by the Postal Regulations may be removed to the King's Warehouse and dealt with under section 72 of the *Customs Act 1901-1925*.

97. The following charges are to be levied upon postal articles removed to the King's Warehouse:—

(a) Receipt and delivery, 1d. each parcel.

(b) Rent per week or part of a week, 1d. for parcels not exceeding 3 lb. in weight, and 1d. per each additional 3 lb., or part thereof. Provided that where in the opinion of the Collector, the goods are of such value as to require special precautions for safety, the rent prescribed by Regulation 95 shall be leviable.

Sec. 114.

EXPORTATION.

STIFFENING PERMIT.—ENTRY OUTWARDS AND ENTRY FOR EXPORT.

98. The permission of the Collector to stiffen a ship shall be in accordance with Form 36.

99. The entry of a ship outwards shall be in accordance with Form 37.

100. The entry of goods (including ship's stores) for export shall be in accordance with Form 38.

Sec. 119.

CLEARANCE.

101. The outward manifest shall be in accordance with Form 39.

Sec. 118.

102. Permission for the clearance of a ship, prior to the production to the officer of all the goods included in the ship's inward report, may be granted by the Collector, on application being made in accordance with Form 40.

103. The Certificate of Clearance to be issued to the Master of a ship shall be in accordance with Form 41.

104. In the case of a vessel clearing for an oversea destination via an Australian port or ports the Master shall take out, before or at the time of clearance, a transire for such port or ports in accordance with Form 22. If no goods subject to the control of the Customs are carried

for any Australian port, the Master shall indorse the transire, "No under-bond goods," and/or if no goods are carried which are the subject of any prohibition of exportation, the Master shall indorse the transire, "No restricted exports". The transire shall be presented to the Customs at each port of call in Australia. At each such port, except the final port, it shall be stamped "Produced" and returned by the Customs to the Master or Agent of the vessel for presentation at the next port of call. At the last port of call in Australia the transire shall be retained by the Customs.

Sec. 126. LANDING CERTIFICATE.

105. The certificate referred to in section 126 of the Act shall be in accordance with Form 42, and may be given by an officer of Customs at the port where the goods are landed, or by any British Consul, or other British official, or, in places where there is no officer of Customs or British Consul, or other British official, by a British resident.

Secs. 127-129. SHIP'S STORES.

106. The prescribed allowance of ship's stores shall be such as the Collector, having regard to the voyage to be undertaken and to the number of the crew and passengers to be carried, determines in each case.

107. (1) Application for the supply of goods as ship's stores *ex* warehouse, under drawback, or transhipped, may be made by the Master or Agent of the ship.

(2) The application shall be in accordance with Form 43.

(3) Security shall be given in accordance with Form 82.

108. The Master or Mate of the ship shall give a receipt for all stores received on board in accordance with the preceding regulation.

Sec. 141. STANDARDS FOR CONDENSATIONS, ETC.

109. The following shall be the standards according to which duty shall be charged on--

Concentrated Japan of a consistency that by the addition of an equal weight of Turpentine produces a Japan of ordinary consistency.—

One gallon of the Concentrated Japan to be deemed equal to two gallons of the Japan of ordinary consistency.

Fruit Extracts and Concentrated Fruit Juices (non-spirituous).

Duty shall be charged on the quantity or equivalent of fresh fruit juices into which such fruit extracts and concentrated fruit juices can be converted as shown by chemical analysis, provided that in cases where the manufacturer states a degree of concentration greater than that shown by chemical analysis duty shall be charged in accordance with the degree of concentration stated by the manufacturer.

Bantam Coffee.

One lb. of Bantam coffee shall be deemed equal to 3 lb. of coffee.

Soleof Coffee.

One lb. of Soleof shall be deemed equal to 3 lb. of coffee.

Egg Albumen or Egg Yolk, or both combined, in liquid form.

22.9 oz. of either egg albumen or egg yolk, or both combined, in liquid form, shall be deemed equal to one dozen eggs.

Sec. 150. SAMPLES ALLOWED FREE OF DUTY.

(The whole allowance may be taken from one package.)

110. The following samples may be allowed free of duty:—

Wines or Spirits in bulk.—From casks of 20 gallons or under, 1 gill. From casks containing more than 20 gallons, 2 gills per cask for the first 50 casks. From each additional cask, 1 gill; provided that not more than 4 liquid gallons shall be allowed from any one shipment. Second and subsequent samples may be taken on payment of duty thereon.

Wines or Spirits in bottle.—1 bottle for each consignment not exceeding 100 cases. For every additional 100 cases, 1 bottle; but not to exceed half a case for any one consignment. No sample shall be given when the importation is under 10 cases.

Ale or Stout in bulk.—1 gill from each cask.

Ale or Stout in bottle.—1 bottle from each brew.

Tobacco, manufactured.—Quarter of a lb. for every ten outside packages irrespective of size, but not exceeding 3 lb. on any one line.

Tobacco, unmanufactured.—Samples may be delivered as under:—

For any package under 1 cwt. 4 oz.

For every additional cwt. 4 oz.

but not to exceed 2 lb. in any one line.

Cigars and Cigarettes.—Quarter of lb. per package of not less than 40 lb., but not to exceed 1½ lb. in any one line.

Sec. 151 and Customs Tariff.

GOODS AND SAMPLES EXPORTED AND AFTERWARDS RE-IMPORTED.

111. (1) The conditions under which goods the produce of Australia may be brought back to Australia free of duty, shall be as follow:—

- (a) The Minister must be satisfied that the bringing back of the goods will not unfairly disturb the market for similar goods in Australia generally, or in the place where the goods are proposed to be landed.
- (b) The goods must be brought back to Australia within two years or such longer period as the Minister may allow from the date of their exportation.
- (c) The character of the goods must in no way have been altered during the interval between their exportation and their return to Australia.

- (d) Drawback of Excise duty on the whole or any part of the goods must not have been paid.
 - (e) If an export entry was passed in respect of the goods, the Collector must be satisfied that the goods brought back to Australia are the goods or part of the goods specified in such export entry.
 - (f) If an export entry was not passed in respect of the goods, the Collector must be satisfied by statutory declaration, or otherwise, that the goods have been brought back to Australia within two years or such longer period as the Minister may allow from the date of exportation therefrom.
- (2) The conditions under which samples of duty-paid goods sent out of Australia may be re-imported or brought back to Australia free of duty, shall be as follow:—
- (a) The goods shall be inspected by an officer prior to shipment.
 - (b) An export entry, in accordance with Form 38, shall be made and passed giving full particulars of the samples intended to be shipped.
 - (c) Drawback of duty must not have been paid thereon.
 - (d) The goods must be re-imported into Australia within twelve months from the date of their exportation therefrom.
 - (e) The goods shall, on re-importation, be entered as "Returned Samples", and shall be verified, by an officer, with the original export entry.
- (3) Where services are performed by an officer in pursuance of this regulation—
- (a) if the services are performed during official hours (8 a.m. to 5 p.m.) they may be charged for at the rate of 3s. per hour;
 - (b) if the services are performed outside official hours they may be charged for in accordance with regulation 22 (1) (a).

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**Sec. 158. UNDERVALUATION OF GOODS SUBJECT TO
AD VALOREM DUTY.**

112. Whenever the Collector has detained any goods and assessed their value, he shall forthwith forward to the owner of the goods, at his last-known residence or place of business, a written notice of the assessment.

113. The value assessed by the Collector shall be taken to be the value of the goods for duty, unless within two days (or such further period as the Collector considers necessary) after notice of the Collector's assessment has been forwarded, the owner of the goods objects thereto in writing, and requests that the value be ascertained by experts.

114. If the owner objects to the Collector's assessment and requests that the value of the goods be ascertained by experts, the following course shall be followed:—

- (a) One expert shall be appointed by the owner, and another by the Collector.
- (b) The Collector shall then appoint a meeting of the experts, and shall himself be present at the meeting.

115. If the expert appointed by the owner of the goods fails to attend the meeting, the value of the goods as assessed by the Collector shall be taken to be their value for duty.

116. If the experts at the meeting agree upon the value of the goods, the value so agreed upon shall be taken to be the value for duty provided, however, that in no case shall the value for duty be less than the value arrived at in accordance with section 154 (1) (a) (i), (b) and (c) of the *Customs Act 1901-1925*.

117. (1) If the experts at the meeting fail to agree upon the value of the goods, they shall appoint a third person, approved by the Collector, to act as umpire.

(2) If the experts cannot agree upon the appointment of an umpire, the Collector shall make the appointment.

118. (1) The umpire shall, within such time as is fixed by the Collector, or as is reasonable, assess the value of the goods and notify the Collector in writing of his assessment thereof.

(2) The value of the goods as assessed by the umpire shall be taken to be the value of the goods for duty, provided, however, that in no case shall the value for duty be less than the value arrived at in accordance with section 154 (1) (a) (i), (b) and (c) of the *Customs Act 1901-1925*.

119. When, as herein provided, the value of the goods has been decided, the Collector shall give notice in writing of the decision to the owner, and shall demand the additional duty (if any) payable in accordance with the value so decided.

120. The experts and umpire appointed for the purpose of these Regulations shall each receive a fee of not more than three guineas, to be determined by the Collector.

121. The costs of the valuation shall be paid by the owner if the decision is against him, otherwise they shall be paid by the Customs.

122. Every expert and umpire shall, before acting, make a declaration in accordance with Form 44.

Sec. 161. PURCHASE OF GOODS BY THE CUSTOMS.

123. (1) When in the opinion of the Collector it is expedient for the protection of the revenue to exercise the power of purchase of goods conferred by section 161, he shall serve upon the owner of the goods a notice of seizure in accordance with Form 45.

(2) All goods so seized shall be sold by auction or public tender as the Comptroller directs.

Sec. 162. DEPOSITS OF DUTY.

124. The provisions of section 162 shall apply to the following goods:—

- Travellers' samples;
- Goods imported for the purposes of public exhibition or entertainment, but not including theatrical costumes, scenery, or property, or cinematograph films as ordinarily used for the purpose of profit;
- Goods the personal property of tourists or temporary residents;
- Wedding presents; and
- Goods imported into Australia for the purpose of being repaired, put together, or, subject to the approval of the Collector, for other industrial purposes.

Provided that—

- (a) the owner makes application, in accordance with Form 46, to the Collector for permission to take delivery of the goods, and states therein a description of the goods, and the purpose for which they are imported;
- (b) the goods are examined by an officer before delivery;
- (c) notice of intention to pack for export is given to the Collector, and the goods are examined by an officer before shipment for export; and
- (d) the goods are exported within six months from date of importation, and an export entry in accordance with Form 38 is made and passed at time of export.

PERISHABLE GOODS.

125. An importer may, in anticipation of entry, deposit with the Collector a sum of money to cover the duty on any perishable goods imported in any ship.

Sec. 163. REFUNDS, REBATES, OR REMISSIONS OF DUTY.

126. (1) Claims for refund, rebate, or remission of duty shall be made, in accordance with Form 47 or 48, as the case requires, to the Collector at the port where the duty has been paid or is payable.

(2) Claims shall be made not later than three days after the goods have passed from the control of the Customs or the duty has been paid, or within such further time not exceeding one week as the Comptroller, in writing, allows, and unless so made as aforesaid no claim shall be received or allowed. Provided that, where it is clear on the face of the invoice and entry that duty has been overpaid, a refund of the duty overpaid may be allowed, although the claim for refund has not been made within the prescribed times.

127. Where a claim is made on the ground that goods have been pillaged during the voyage, it must be accompanied by a declaration in accordance with Form 49.

128. In cases where there is clear evidence that any goods entered have not been landed from or are not in any importing ship, a refund or remission of duty may be allowed by the Collector.

Sec. 168.

DRAWBACKS OF DUTY.

GOODS ON WHICH DRAWBACK MAY BE ALLOWED.

129. Drawback of the full amount of duty paid shall be allowed on all imported goods (other than spirits, including perfumed, wine, beer, tobacco, cigars, cigarettes and opium) which are exported in the original packages in which they were imported, or in packages packed in the presence of an officer. Provided that drawback shall not be allowed in respect of goods which are exported in other than original packages, unless the goods are exported within three years from date of payment of duty.

130. (1) As to articles manufactured in Australia, drawback may be allowed on the actual quantity of imported material used in their manufacture, to the extent of the duty paid on original importation.

(2) Drawback under this regulation shall only be allowed in respect of such material as the Minister specifies by *Gazette* notice, and under the conditions and restrictions prescribed in the notice.

SUGAR USED IN MAKING JAM AND OTHER GOODS.

131. (1) Subject to the *Customs Act 1901-1925*, drawback may be allowed on imported sugar used in the manufacture (during the calendar year in which the claim for drawback is made or during the preceding calendar year) of the articles enumerated in the next sub-regulation on the exportation of the articles, provided the Collector is satisfied—

- (a) that the articles were made at the factory specified in the declaration on the export entry (Form 50) during a specified calendar year; and
- (b) that during that year imported duty-paid sugar, to an amount equal to or greater than the amount in respect of which drawback is claimed, was used at the factory in the manufacture of similar articles; and
- (c) that the drawback claimed would not, if added to the drawback (if any) previously allowed in respect of any similar articles manufactured in the factory during that year, amount to more than would be lawfully allowed on the export of the whole amount of imported sugar used in the factory in the manufacture of similar articles during that year.

(2) No allowance shall be made for sugar contents in excess of the following proportions to the total weight of the articles:—

Confectionery, comfits, succades, sweetmeats, and sugar candy	2 5
Jams and jellies	2 5
(Provided that the Minister may, in special cases, authorize payment of drawback on sugar actually used in the manufacture of jams and jellies to a greater extent than one-half.)	
Jellies, table, in packet	2 5
Fruits, canned and preserved	2 5
Condensed milk, when samples not submitted for analysis ..	2 5
Condensed milk, when samples submitted for analysis ..	2 5

(Provided that where the analysis shows a less proportion of sugar contents than 2-5ths, drawback shall only be allowed in respect of the actual sugar contents.)

Cordials, 2½ lb. of sugar per liquid gallon.	
Coffee essence	½
(Provided that where the analysis shows a less proportion of sugar contents than 2-5ths, drawback shall only be allowed in respect of the actual sugar contents.)	
Chocolate	¾

(3) The declaration on the export entry in cases provided for by this regulation shall, when the exporter is the manufacturer, be in accordance with the second form of declaration contained in Form 50.

(4) When the exporter is not the manufacturer of the articles, the Collector must be satisfied, by statutory declaration made by the manufacturer, that the drawback is due.

DRAWBACK ON OILS.

132. (1) The provisions of this regulation shall apply in relation to drawback on oils exported or to be exported—

(a) Where the oil is in the same condition and in the original packages in which it was imported—

(i) Samples shall be taken and dealt with in accordance with this regulation.

Provided that where the oil is in the original drums (not casks) which bear the import seals and capsules, or in tins which have remained in their original cases, and the Collector is satisfied that the packages have not been tampered with and are in the same state as when imported, he may dispense with the taking of the samples.

(b) Where the oil is in the same condition, but not in the original packages in which it was imported—

(i) Samples shall be taken and dealt with in accordance with this regulation;

(ii) If the oil has been re-packed into casks, the bung and spile of each cask shall be sealed with sealing wax;

(iii) If the oil has been re-packed into packages other than casks, the packages shall be sealed or secured to the satisfaction of the Collector;

(iv) All oil re-packed in accordance with either of the two preceding paragraphs of this regulation shall, until shipment, be stored to the satisfaction of the Collector.

(c) Where the oil is a blend made from imported oils—

(i) Samples shall be taken in accordance with this regulation from the original packages of the constituent oils before they were blended and from the blended oil;

(ii) If the oil has been re-packed into casks, the bung and spile of each cask shall be sealed with sealing wax;

(iii) If the oil has been re-packed into packages other than casks, the packages shall be sealed or secured to the satisfaction of the Collector;

- (iv) All oil re-packed in accordance with either of the two preceding paragraphs of this regulation shall, until shipment, be stored to the satisfaction of the Collector;
- (v) The drawback entry shall contain full particulars of the oils used in blending and of any other materials that are added to them.

(2) Samples under this regulation shall be taken by an officer in duplicate and shall be sealed and labelled for identification, and one part shall be supplied to the exporter and the other submitted for analysis.

(3) All packing, re-packing, and blending shall be done under the supervision of an officer.

(4) Where the exporter desires to store on his premises for future export oils which have been re-packed or blended under supervision, the drawback officer shall furnish to the Collector a re-pack sheet containing full particulars with regard to the nature and quantity of the oils, and on shipment that quantity shall be written off the re-pack sheet.

(5) No drawback claim shall be passed for payment unless the result of the analysis of any samples taken under this regulation confirms the nature and classification of the oils as described in the entry and claim.

SECOND-HAND GOODS.

133. No drawback of duty shall be allowed on second-hand goods, that is, goods which after first importation have been used. Provided that no article shall be deemed second-hand because of the temporary use of the article for the purpose of inspection or exhibition only. This proviso does not apply to cinematograph films as ordinarily used for the purpose of profit.

ITEMS LESS THAN £1.

134. Several items of drawback, although each is less than £1, may be included and allowed in one claim or debenture if they total not less than £1.

NOTICE OF INTENTION TO PACK.

135. When goods to be exported under drawback require to be packed for that purpose, the owner shall give written notice in accordance with Form 51 to the Collector of his intention to pack at least six working hours before packing, and the packing shall be done in the presence of an officer.

PACKING.

136. All goods entered for drawback shall be examined by the proper officer.

137. Every facility desired must be given to the examining officer to enable him to superintend the examination and packing of goods entered for drawback, and to take a correct account thereof.

138. Upon the completion of the packing the goods must be secured to the satisfaction of the proper officer, and a distinctive mark or label placed on each package, which shall then be despatched in charge of a licensed carrier into a Customs shed, or delivered to the custody of the export officer for shipment; or if not forthwith so removed, they must be deposited in some secure room or other place approved by the Collector, under the lock of the Crown, or under seal, until removal for shipment.

C.15412.—3

139. Should the Collector desire, any goods already packed may be re-opened or re-examined after having been passed by the drawback officer; and the unpacking or re-packing of such goods shall be conducted by, or at the expense of, the exporter.

140. If the exporter cannot specify the number of packages in the entry at the time of passing, the number may be inserted prior to the removal of the packages.

ENTRY FOR DRAWBACK.

141. An export entry must be made, in accordance with Form 50, and a despatch note prepared in accordance with Form 52. The declaration must be made on one copy of the entry.

142. The entry shall specify any goods made in Australia from imported duty-paid material, and the quantity and value of such material.

143. The amount of drawback claimed, or to be claimed, upon goods shall in no case be included in the value for drawback.

GOODS ENTERED FOR DRAWBACK TRANSFERRED TO ANOTHER PORT FOR EXPORTATION.

144. If goods entered for drawback are transferred to another port or to another State for exportation—

- (a) Security for exportation of the goods in accordance with the entries passed shall be given by the owner.
- (b) Export entries, in accordance with Form 50, and despatch notes, in accordance with Form 52, shall be passed, and the despatch notes shall be dealt with as prescribed by regulation 48.
- (c) The shipment shall be certified by the Examining Officer and the officer of the vessel which carries the goods to the port of exportation.
- (d) The goods shall be entered on the Transire as "under drawback," and until exportation shall be subject to the control of the Customs.

Sec. 172.

145. Drawback debentures shall be in accordance with Form 53.

PAYMENT OF DRAWBACK IN CERTAIN CASES.

146. The Comptroller may cause any drawback debenture to be passed for payment although these Regulations may not have been strictly complied with.

PAYMENT FOR OFFICERS' SERVICES.

147. Exporters of goods for drawback shall pay to the Collector a charge of 3s. per hour, or any portion of an hour, for the time an officer is employed on their application under these Regulations within official hours, and any other expense incurred on their behalf, and no debenture shall be passed for payment until such charges and expenses have been paid. Provided that the charge for an officer's services outside official hours (8 a.m. to 5 p.m.) shall be in accordance with regulation 22 (1) (a).

Secs. 178, 179. COASTING TRADE.

148. The Master of every ship trading only within the limits of the Commonwealth shall take out a Transire in accordance with Form 21 for each voyage of his ship, or, at the discretion of the Collector, may be granted a General Transire in Form 26 to be in force for a period of six months from the date of issue.

149. Despatch Notes shall in all cases be furnished for goods carried subject to the control of the Customs and shall be dealt with as prescribed by regulation 48. (See also regulation 91.)

150. In cases where the Master has been granted a General Transire under these Regulations the following conditions shall apply:—

(a) The Master shall keep on board a cargo-book in accordance with Form 25, in which shall be entered—

The name of the ship and her Master;

The Port to which the ship belongs;

and in regard to each voyage—

The Ports to which the ship is bound;

A description of all goods shipped under Customs control;

The names of shippers and consignees of goods under Customs control;

The date of delivery of goods under Customs control at each port of discharge; and

The times of arrival at, and departure from, each port.

(b) Before departure from any port at which goods under Customs control have been received, the Master shall enter particulars of such goods in the cargo-book and shall produce the same to an officer, who, if satisfied as to its correctness, shall sign the entry.

(c) Forthwith on arrival at any port for which goods under Customs control are being carried the Master shall deliver to the proper officer the Despatch Notes relating to such goods together with a copy in duplicate of the entries in his cargo-book relating to the same.

(d) The Master shall on demand produce the cargo-book for the inspection of any officer, who may take extracts from or make any entries therein.

(e) The Master shall account, to the satisfaction of the Collector, for all goods subject to the control of the Customs carried by his ship.

151. Prior to the issue of a General Transire the owner of the ship in respect of which the transire is to be issued shall furnish security in accordance with Form 83, and in a sum to be determined by the Collector.

152. In cases where the Master has not been granted a General Transire under these Regulations, the following conditions shall apply:—

(a) The Master shall, if required by the Collector, give security in such sum as the Collector requires to account to the satisfaction of the Collector for all goods subject to the control of the Customs carried by his ship.

- (b) Before his ship departs from any port the Master shall make out in duplicate a transire in accordance with Form 21 containing full particulars of all goods subject to the control of the Customs shipped on his ship. If such goods are carried for more than one port, separate transires must be made out in duplicate in respect of each port.
- (c) The transire in duplicate shall be presented to the Collector, who, if satisfied that it is correct, shall sign one of the duplicates and return it to the Master and shall retain the other.
- (d) The Master's duplicate of the transire shall be carried on the ship in which the goods specified therein are carried.
- (e) Forthwith after arrival at any port the Master shall report the ship by delivering to the Collector the transire and despatch notes relating to the goods under Customs control to be landed at that port. If required by the Collector the transire shall be delivered to him in duplicate.
- (f) If for any port there are no goods under Customs control to be landed the transire shall nevertheless be delivered in accordance with this regulation, indorsed with the words "No under-bond goods."

153. The Master of every coasting ship shall load and discharge cargo subject to Customs control at a port only, and, except by permission of the Collector, only on the working days and during the working hours prescribed under section 28 of the *Customs Act 1901-1925* (regulations 19, 20 and 21), and shall permit an officer to examine the cargo of his ship or any part of it.

TRANSFER OF DUTIABLE GOODS BY INLAND CARRIAGE.

154. When dutiable goods are transferred by inland carriage the Consignor shall present to the Collector a transire (in duplicate), in accordance with Form 24. One copy of the transire shall be retained by the Collector and the other forwarded by him to the officer at the place of destination of the goods.

MAXIMUM WEIGHT OF GOODS FOR INTER-STATE TRANSFER.

155. The maximum weight of any package of grain, salt, ores, or bagged goods of any description, or of any roll or package of hides, for conveyance from any State to any other State shall not, taken together with the weight of the containing package, if any, exceed in the aggregate 200 lb.

Sec. 180. CUSTOMS AGENTS' LICENCES.

156. The Collector may, upon application, grant a licence to any person to act as a Customs Agent.

157. (1) Any person so licensed who is—

- (a) exclusively in the employ of a licensed Customs Agent; or
- (b) exclusively in the employ of a firm, another of whose employees is a licensed Customs Agent; or

(c) a partner in a firm of which another partner is a licensed Customs Agent; or

(d) a director of a company of which another director is a licensed Customs Agent;

shall for the purposes of these Regulations be styled a Customs Sub-Agent.

(2) The licensed Customs Agent who is under sub-regulation (1) hereof the employer, the co-employee, partner, or co-director, as the case may be, of the Customs Sub-Agent, may in any Customs security be referred to as the Head Agent of the Customs Sub-Agent.

158. The application for a licence shall be in accordance with Form 54 or 55, as the case requires. The licence may be in accordance with Form 56 or 57.

159. The limitation in section 180 of the Act shall extend to the following places, namely:—Sydney, Melbourne, Brisbane, Hobart, Adelaide and Port Adelaide, Perth and Fremantle.

160. The Collector may at any time by order under his hand cancel any Customs Agent's or Sub-Agent's licence.

161. A copy of the order, stating the cause of cancellation, shall be delivered to the Customs Agent or Sub-Agent or left at his usual place of abode or business.

162. The Customs Agent or Sub-Agent may appeal to the Minister against the order.

163. If no appeal is made to the Minister within fourteen days after the delivery of a copy of the order, or if on appeal the order is confirmed by the Minister, the licence shall be void.

164. A licence fee, payable in advance, on the first working day of January and July in each year, shall be paid to the Collector by each Customs agent or sub-agent as follow:—For each Customs Agent, per half year, £2 10s. For each Customs Sub-Agent, per half year, 5s.

165. Each applicant for a Customs Agent's licence shall give security (in accordance with Form 54 or 55) in the following sum:—

(a) If not employing a Customs Sub-Agent, £2,000.

(b) If employing one or more Customs Sub-Agents, an additional sum of £1,000 for each Sub-Agent.

166. No Customs Agent, and no person in his employ or acting under his instructions, shall act as the agent of an owner of any goods unless duly authorized by the owner.

167. Any person who, at any port to which the limitation in Section 180 of the *Customs Act 1901-1925* extends, acts as the agent for any owner of goods, unless he is a person exclusively in the employment of that owner or is a Customs Agent or Customs Sub-Agent duly licensed in the manner prescribed, shall be guilty of an offence.

Penalty: Fifty pounds.

168. Customs Agents or Sub-Agents, on furnishing security to the satisfaction of the Collector, may be permitted to pay the duties of Customs on goods entered by them, at or before the closing time for receipt of cash at the Customs Office on the day on which the goods were entered, instead of at the time of making each entry.

Secs. 205, 206. SEIZURE OF SHIPS, BOATS, OR GOODS.**NOTICE OF SEIZURE.**

169. Notice of seizure of ships, boats, or goods, under section 205 of the Act, shall be in accordance with Form 60.

SECURITY FOR RELEASE.

170. The security to be furnished by the owner of seized goods, with a view to their release, shall be in accordance with Form 86.

Sec. 214. NOTICE TO PRODUCE DOCUMENTS.

171. Notice to produce documents under section 214 of the *Customs Act 1901-1925* shall be in accordance with Form 61.

Sec. 218. OFFICIAL SAMPLES.

172. All samples shall be kept in the careful custody of the proper officer.

173. When not further required they shall be returned to the owner, on application.

174. If they are not, after due notice to the owner, taken away by him within 14 days, they shall be sent to the King's warehouse and sold.

175. No unauthorized person shall have access to samples.

176. Only such samples shall be taken as the circumstances absolutely require, and no officer shall consume or make use of them in any other way than is necessary for the due performance of his official duties.

Sec. 246. RIGHT OF TRIAL IN HIGH COURT OR STATE SUPREME COURT.

177. A defendant in a Customs prosecution, where the penalty exceeds One hundred pounds and the excess is not abandoned, may exercise his election to have the case tried in the High Court of Australia, or the Supreme Court of the State in which the prosecution was instituted, by serving on the prosecutor and filing in the Court in which the prosecution was instituted a notice in accordance with Form 62.

178. (1) The prosecutor, within seven days after the notice of election has been served upon him, shall exercise his option under section 246 of the Act by serving on the defendant and filing in the Court in which the prosecution was instituted a notice specifying the Court in which the case is to be tried.

(2) If the prosecutor fails to comply with this regulation, the prosecution shall be deemed to be abandoned, but the Court in which it was instituted may, on the application of the defendant, award him such costs as it deems just.

179. The proper officer of the Court in which the prosecution was instituted shall forthwith, after the prosecutor has exercised his option in accordance with these Regulations, forward to the Court in which the prosecution is to be tried all documents relating to the prosecution in the possession of the first-mentioned Court.

Sec. 265. SETTLEMENT OF CASES BY THE MINISTER.

CONDUCT OF INQUIRIES UNDER PART XV.

180. The written consent of any person to the settlement of a dispute by the Minister shall be in accordance with Form 63.

181. The following shall be the rules for the conduct of inquiries under Part XV. of the Act:—

- (a) The person who occupies the position of defendant (in this regulation called the defendant) shall have a full opportunity of bringing forward his evidence and of defending himself.
- (b) The person who occupies the position of prosecutor (in this regulation called the prosecutor) shall make a short statement of his case.
- (c) The evidence of the witnesses supporting the charge shall be taken.
- (d) Such witnesses may be cross-examined by the defendant, and re-examined by the prosecutor.
- (e) The defendant's witnesses shall give their evidence, and the defendant may himself give evidence.
- (f) Such witnesses may be cross-examined by the prosecutor, and re-examined by the defendant.
- (g) The defendant may address the person conducting the inquiry, and the prosecutor shall have the right of reply.
- (h) The person conducting the inquiry shall then give his decision, or reserve his decision until some future day and time which he shall announce, or, if the inquiry is conducted by any person acting under powers delegated to him by the Minister, and such powers extend only to the holding of an inquiry and no further, he shall announce that the matter will be reported to the Minister, who will give his decision in writing.
- (i) The defendant may be represented by counsel, or (with the approval of the person conducting the inquiry) by some other person.
- (j) The person conducting the inquiry—
 - (i) shall not be bound by any rules as to the admission or rejection of evidence;
 - (ii) may inform his mind as to any matter in such manner as he thinks just;
 - (iii) may admit as evidence any matter which he considers to be relevant to the inquiry; and
 - (iv) may reject as evidence any matter which he considers not to be relevant to the inquiry.
- (k) The examination of witnesses shall be on oath or affirmation.
- (l) The person conducting the inquiry may issue a summons to any person requiring him to attend the inquiry as a witness.

Sec. 267. SUMMONS TO WITNESS.

182. The summons to witnesses shall be in accordance with Form 64.

ENFORCEMENT OF PENALTIES AND FORFEITURES UNDER PART XV.

183. Any order made by the Minister under Part XV. of the Act, for the enforcement of any penalty or forfeiture which he has determined has been incurred, may be filed in any court of summary jurisdiction, and thereupon the order shall have effect as if it were an order of that court.

184. Subject to these Regulations, all laws of the State relating to the enforcement of orders of courts of summary jurisdiction in force in the place where the court in which the order is filed is situated shall, to the extent to which they are applicable, apply to all matters relating or incidental to, or in connexion with, the enforcement of the penalty or forfeiture specified in the order so filed, and to any process for such enforcement.

185. On the application of any officer of Customs, any justice of the peace having jurisdiction in the place may issue a warrant of execution, or other applicable process, for the purpose of the enforcement of the order so filed.

186. A warrant of execution may be in accordance with Form 65, or in accordance with any form of warrant of execution or distress (applicable to the circumstances) under any law in force in the State where the warrant is issued.

187. Any form of warrant of execution, or other process, whether provided by these Regulations or by the law of the State, may be varied according to the circumstances of the case, and no warrant of execution, or other process, shall be held to be invalid by reason of want of form.

Sec. 270 (1) (c). RAILWAYS.—SECURITY.

188. When required by the Collector, railway authorities shall furnish security for the protection of the revenue in accordance with Form 87.

Sec. 276. COLLECTOR'S SALES.

189. Public notice, by advertisement in the local newspapers, and by notice posted in a conspicuous place at the Customs House, shall be given of all sales on account of the Customs. No sales other than of perishable goods or living animals shall be held until after the expiry of one week from the first notification of the sale, or such longer period as the Collector determines.

190. The following shall be the conditions of sale in the case of all sales by the Collector:—

- (a) The goods shall be sold by public auction.
- (b) No bidding shall necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the Collector.

- (c) The Collector reserves to himself the right to refuse the bidding of any person who has not satisfactorily complied with the conditions of previous sales.
- (d) The highest bidder to be the purchaser; but if any dispute arise as to the last or best bidder, the lot in dispute shall be put up again and resold.
- (e) The purchase money shall be paid in cash on the acceptance of the bid. If not so paid, the lot may be again offered, but the person whose bid was accepted shall be liable to pay to the Collector any loss sustained by reason of his failure to comply with this condition.
- (f) The goods shall be sold subject to duty and free of all charges up to the date of sale, but with all faults, and should there be any discrepancy between the quantity stated in the sale list and the actual quantity available for delivery, the Collector shall not be bound to deliver more than the quantity available for delivery.
- (g) The goods shall be removed from the warehouse within seven days after the sale, and if not so removed the purchaser shall be liable for rent and charges thereon from the date of sale up to the date of delivery at the rates prescribed in the regulations under the Customs Act in respect of goods warehoused in the King's warehouse.
- (h) All goods remaining in the warehouse after the sale shall be at the purchaser's risk and expense.
- (i) Further, in such cases the goods may, if not removed within fourteen days after purchase, be again offered for sale by the Collector, and the original purchaser shall not be entitled to a refund of any moneys paid by him.

RECEIPTS FOR GOODS.

191. When goods are delivered for exportation, transhipment, transfer, or removal, the necessary forms accompanying the goods are to be duly receipted by the Chief Officer of the receiving ship, or by such other person in the employ of and authorized by the owner or agent of the ship as may be approved by the Collector.

PAYMENT FOR OFFICERS' SERVICES.

192. Importers of goods shall pay to the Collector a charge of 3s. 6d. per hour or any portion of an hour for the time an officer is employed at their request in the inspection of goods at the owner's warehouse. Provided that the charge for an officer's services outside official hours (8 a.m. to 5 p.m.) shall be in accordance with regulation 22.

OFFENCES.

193. (1) Any person who, without the authority of the Collector (proof whereof shall lie upon the person charged) makes any alteration, addition or erasure to or in any Customs document, shall be guilty of an offence.

Penalty: Fifty pounds.

(2) Any person who uses, puts off, or has in his possession any Customs document to or in which any alteration, addition or erasure has been made without the authority of the Collector (proof whereof shall lie upon the person charged) shall be guilty of an offence.

Penalty: Fifty pounds.

(3) "Customs document" in this regulation includes any receipt, certificate, account, book, manifest, declaration, entry, invoice, licence, security, notice, permit, debenture, report, authority, consent or other document given, issued or kept by or produced or delivered to the Customs or any officer of Customs.

PERMITS TO CARRY FIREARMS.

194. If the Comptroller-General considers it desirable that the officer occupying any position should carry firearms, he may give directions in writing that the officer occupying that position shall carry firearms, and thereupon, while such directions, remain in force, any officer occupying that position and any officer acting for that officer shall be authorized to carry firearms.

AIRCRAFT.

195. In these Regulations and in the Forms appearing in the accompanying Schedule, except where otherwise clearly intended, any provision relating to a ship or vessel or to the master or agent of a ship or vessel shall be read as relating also to an aircraft or to the pilot or agent of an aircraft, as the case may be, and where otherwise applicable, any appropriate form in the Schedule may be used, with necessary alterations, in any matter relating to an aircraft.

FORMS.

196. The forms prescribed in these Regulations are those in the accompanying Schedule.

197. In cases where the forms prescribed by any regulations repealed by these Regulations differ from those prescribed by these Regulations, the Comptroller may permit the continuance of the use of the first-mentioned forms for such time as he may consider desirable.

198. Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of any requirement of the Customs as to—

- (a) the number of copies of the document to be tendered (the words "in duplicate" or similar words shall be a sufficient indication of the number required);
- (b) the nature or form of the information to be furnished to the Customs;
- (c) any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorized agent;
- (d) receipts to be signed by ship's officers, railway officers, or other persons in proof that the goods described in the Form have been received for carriage or otherwise—

the requirement so indicated shall be deemed to be prescribed.

199. The Collector may require copies of any prescribed form, in addition to the number indicated on the Form in the Schedule.

200. The Collector may accept, in lieu of any prescribed form other than a prescribed form of declaration, or a prescribed form of security, any document which is substantially in accordance with the prescribed form.

201. The Comptroller, in any case in which he thinks fit so to do, may accept a form of declaration or security different from the form of declaration or security prescribed for that case, and any form of declaration or security so accepted shall have all the force and effect of a prescribed form.

REPEAL.

202. The following Regulations are hereby repealed:—

The Customs Regulations 1922 (being Statutory Rules 1922, No. 24, as amended by Statutory Rules 1922, Nos. 47, 48, 60, 126, 139, 140, 182; 1923, Nos. 55, 71, 90, 92, 119, 148, 193, 205; 1924, Nos. 47, 83, 87, 102, 140, 170, 183, 185, 192; 1925, Nos. 22, 33, 59, 136, 195, 218; 1926, No. 88).

SCHEDULE.

Sec. 64.

FORM 1.

Reg. 32.

Australian Customs.

SHIP'S REPORT INWARDS.

(in duplicate.)

State of _____ Port of _____
 Report of the _____ ship of _____ (if British, port of registry,
 if foreign, the country) of _____ tons gross and _____ tons not, with a crew
 of _____ British men; _____ foreign men, besides _____ a
 (British) man, master for this present voyage, from _____, with stores and
 (Foreign) passengers as per lists attached.

Manifest of Cargo.

No. of Line.	Place where Laden.	Marks and Numbers.	No. of Packages.	Description of Goods.	Consignees.	To be inserted by Customs—	
						Bonded Duty Paid, Transhipped, or Free.	No. of Entry.

At what station ship lying

Agent's name and address

I declare that the entry above written is a just report of my ship and of her lading, and that the particulars therein are true, and that I have not broken bulk nor delivered goods out of the ship since her departure from _____, the last place of lading, except at _____ (stating where, if anywhere), and that the store list attached and signed by me is correct.

Master.

Signed and declared this _____ day of _____ 19 _____, in the presence
 of—

Collector.

NOTE.—The cargo for each port must be separately shown, distinguishing each port of destination. Every line specified on a bill of lading shall be separately set out in the manifest. Goods of various marks and numbers for different importers shall not be shown in one line.

Reg. 32.

FORM 2.

Australian Customs.

MANIFEST AMENDMENT.

To the Collector of Customs,
State of

I request permission to amend the Inward Report of the Ship
from Reported 19 , by adding the following
goods. My reason for making this request is that

Master or Agent.

19 .

Number of additional Line.	Marks.	No. of Packages and Description of Goods.	Consignee	To be inserted by Customs—	
				Bond, Duty Paid, Transhipped or Free.	No. of Entry.

Noted,

Approved,

Clearing Clerk.

Collector.

19 .

19 .

Reg. 32.

FORM 3.

AUSTRALIAN CUSTOMS.—STORE LIST.

Ship

From

Master.
Agents.

Arrived at the Port of

on the day of

19 .

	Australian Produce or Manufacture.	Other.		Australian Produce or Manufacture.	Other.
	Beer, bottled (quarts) .. No.				Wines, Sparkling (quarts) No.
" " (pints) .. galls.			" " (pints) .. "		
" bulk .. galls.			" Still (quarts) .. "		
Bitters, bottles .. No. and sizes			" " (pints) .. "		
Brandy, in bottles .. galls.			" " (bulk) .. galls.		
Geneva and Gin, in bottles .. No. and sizes			Tobacco, manufactured n.o.l., including the weight of bags, labels, and other attachments .. lbs.		
" " bulk .. galls.			Cigars, including the weight of bands and ribbons .. No. and weight		
Liqueurs, bottles .. No. and sizes			Cigarettes, including weight of cards and mouth-pieces contained in inside packages .. No. and weight		
Rum, in bottles .. galls.			Opium .. lbs.		
" bulk .. galls.			Aerated Waters, in bottles .. No. and value		
Whisky in bottles .. No. and sizes			Animals living—		
" bulk .. galls.			Horned Cattle .. No.		
Spirits, Potable, other than above, in bottles .. No. and sizes			Sheep .. "		
" bulk .. galls.			Pigs .. "		
Spirits, Perfumed, bottles .. No. and sizes					

AUSTRALIAN CUSTOMS—STORE LIST—continued.

	Australian Produce or Manufacture.	Other.	Australian Produce or Manufacture.	Other.
Arrowroot	lbs.		Limejuice and other Fruit Juices and Fruit Syrups (Fortified), in bottles .. No. and sizes	
Bacon and Ham, partly or wholly cured	"		Limejuice and other Fruit Juices and Fruit Syrups (Unfortified), in bottles .. No. and sizes	
Barley (Pearl)	"		Limejuice and other Fruit Juices and Fruit Syrups (Unfortified), in bulk galls.	
Beans and Peas	"		Macaroni and vermicelli .. lbs.	
Blacutts	"		Matches .. gross of boxes	
Blacking	"		Meats, Fresh or Smoked, preserved by cold process .. lbs.	
Butter and Margarine	"		" Potted or Concentrated, including extracts of, and Meat Jellies .. Value	
Candles, Tapers, and Night Lights:			" Preserved in tins or other air-tight vessels, including the weight of liquid contents .. lbs.	
Paraffine Wax, wholly or in part	"		" Soup in tins or other air-tight vessels .. lbs.	
N.E.I.	"		" N.E.I.	
Chicco	"		Milk (including Cream)—Preserved, Condensed, Concentrated, Peptonized and Frozen:—	
Chicory, Raw and Kila Dried	"		(1) Sweetened	
" Roasted or Ground	"		(2) Unsweetened	
Cocoa and Chocolate, for potable use, in powdered form	"		Dried or in Powder form	
Cocconut, Desiccated	"		Mustard (including French Mustard)	
No. of Vessels and lbs.	lbs.		Nuts	
Coffee, Raw and Kila Dried	lbs.		Almond Kernels	
" Roasted, or Ground	"		Oatmeal	
" in liquid form; or mixed with milk or other substance	"		Oilmen's Stores, N.E.I., being Groceries, including Cullinary and Flavouring Essences non-spirituos, Soap Dyes, Confitton Foods and other preparations used in the household, including Food for Birds .. Value	
Confectionery, including Canded and Crystallized Fruits	"		Paper Toilet	
Cornflour	lbs.		Pepper and Spices (Ground) .. lbs.	
Curry Paste or Powder	Value and bottles		" (Unground)	
Dholl .. No. of vessels and lbs.	lbs.		Pickles, Sauces, and Olives (bottles) .. No. and sizes	
Eggs, in shell	doz.		Pickles, Sauces, and Olives (bulk) .. galls.	
Essences, Cullinary (spirituos)	Bottles, sizes		Polish—Metal .. Value	
Fancy Goods (Barbers' Stock) (See Indorsement on back hereof.)	Value		Poultry and Game (Frozen) .. lbs.	
Fish, Fresh, Smoked, or Dried (but not Salted), or Preserved by Cold Process	lbs.		Rice, including Rice Meal and Flour	
" Potted or Concentrated, including Extracts of and Cavlare .. Value	Value		Sago and Tapioca	
" Preserved in tins or other air-tight vessels, including the weight of liquid contents	lbs.		Salad Oil, in bottles .. No. and sizes	
" N.E.I.	"		Salt, N.E.I.	lbs.
Flour	"		Semolina	"
Fruits, Dried, viz.:—			Slops (Wearing Apparel) .. Value	
Ginger, Preserved (not in liquid)	"		Soaps (Common)	
Currants	"		" (Toilet, Fancy, and Medicated) .. Value and lbs.	
Dates	"		Soda Crystals	lbs.
Dried Peel	"		Spare (spare) .. No. and value	
Raisins and other	"		Sugar (Beet)	lbs.
Fruits (Preserved)	"		" (Cane)	"
Bottles, sizes and No. Tins, No. and sizes			Tea, in packets not exceeding 20 lbs. in weight	"
Fruits, N.E.I. (Fresh), including fresh Lychee nuts .. lbs.	lbs.		Vegetables, Dry, Dry-salted, Concentrated, Compressed, or Powdered .. Value	
Fruits, Citrus	"			
Fruits (Fresh)	"			
Gelatine (Sheet)	"			
Ghee	"			
Golden Syrup and Sugar Syrups, N.E.I.	"			
Herbs (Dried)	"			
Honey	"			
Jams and Jellies	"			
Lard	"			

AUSTRALIAN CUSTOMS—STORE LIST—continued.

	Australian Produce or Manufacture.	Other.		Australian Produce or Manufacture.	Other.
Vegetables, Fresh, Onions . . lbs.			Oils, Paint galls.		
" " Potatoes "			" Other "		
" " N.E.I. "			" Mineral Lubricating "		
" Preserved "			Paints (Dry) cwt.		
No. of Vessels and sizes			" (Ground in Liquid) "		
Vinegar, in bottles			" (Mixed ready for use) "		
No. of Vessels and sizes			Galls. and value		
bulk galls.			Tallow lbs.		
<i>Deck and Engine-room Stores.</i>			Varnish galls.		
Brushware No. and value			For other dutiable Articles see in-		
Cordage Coils, size, and value			dorsement on back hereof.		
Oil, for use as fuel galls.					

(The following is to be printed on the back of the form.)

AUSTRALIAN CUSTOMS—STORE LIST—continued.

OTHER DUTIABLE ARTICLES. BARBERS' STOCK.

STORES SHIPPED IN THE COMMONWEALTH.

GOODS EX WAREHOUSE. UNDER DRAWBACK.

I declare the particulars shown on this Store List to be a true and accurate statement of all the Stores on board my vessel, and that this is the Store List referred to in my report inward of this date of the ship.

Master.
19 .

Signed and declared this day of 19 in the presence of

Collector.

Stores checked and sealed—

Officer of Customs.

19 .

NOTE.—The master will be held responsible for the accuracy of the Store List at every port. The checking of stores by an Officer of Customs does not relieve the master of responsibility in the matter.

Reg. 32.

FORM 4.

AUSTRALIAN CUSTOMS.—CONSUMPTION LIST.

Stores consumed in the Ports and off the coast of on which duty has not been paid.

Ship	Voyage	Australian Produce or Manufacture.	Other.	Australian Produce or Manufacture.	Other.
(Items to be shown as in Form 3.)					

(The following is to be printed on the back of the form.)

AUSTRALIAN CUSTOMS.—CONSUMPTION LIST—*continued.*

OTHER DUTIABLE ARTICLES.

BARBERS' STOCK.

I declare the particulars shown on this Consumption List to be a true and accurate statement of Stores consumed in the ports and off the coast on which duty has not been paid.

Signed and declared this _____ day of _____ 19 _____, _____ Master,
of _____ in the presence
Collector.

NOTE.—The master will be held responsible for the accuracy of the Consumption List at every port. The checking of Stores by an Officer of Customs does not relieve the master of responsibility in the matter.

Reg. 32.

FORM 5.

AUSTRALIAN CUSTOMS.

Port of _____ State of _____
List of Customable Articles and Opium in the possession of the Master, Officers, and Crew
of the Ship _____ Master _____ from _____, _____ 19 _____ :

INSTRUCTIONS TO MASTERS.

1. This list must be completed in readiness to be handed to the Customs Officer who first visits the vessel. It must be signed by every member of the crew (including the master and officers). Each man must state opposite his signature the quantity of dutiable articles and opium in his possession. If he has nothing he must state "nil" or "nothing."

2. Any dutiable article or opium, the property or in the possession of the master or any member of the crew, found in the vessel and not enumerated in this list, will be liable to forfeiture, and the owner or person in possession thereof to prosecution.

3. All articles reported on this list must be produced, and, if necessary, placed in a secure place to be sealed up by a Customs Officer.

4. *Bona fide* personal effects in the nature of nick-nacks &c. in actual use in the cabins of masters, officers &c. need not be reported on the list.

5. Spirits, tobacco, cigars and cigarettes, not exceeding the following, in possession of masters, officers &c. will be allowed without payment of duty, but must be reported on the list:—

Spirits—any bottle opened, but not to exceed one reputed quart altogether.
Tobacco—8 oz.
Cigars—20.
Cigarettes—50.

6. In the case of native crews, the allowance of tobacco may be 422 biddies, or 8 oz. of tobacco and 270 biddies each, but must be reported.

Articles in Possession of Officers and Crew.

To the Principal Officer of Customs.

We, the officers and members of the crew of the vessel mentioned on the other side hereof, whose names appear hereunder, declare that we have in our possession, respectively, the quantity of dutiable goods and opium, and no more, placed opposite our signatures, and we severally undertake that neither these goods nor any portion thereof shall be landed without authority of the proper Officer of Customs. The goods we now produce to be placed under your seal if necessary :—

Signature.	Rank or Rating.	Tobacco.	Cigars.	Cigarettes.	Spirits Potable.	Spirits Per-fumed.	Wines.	Opium.	Any other Articles, including Feathers, Silk, Lace, Silverware, Jewellery, &c., whether intended to be landed in Australia or elsewhere. Quantity and value to be stated.
		lb.	No.	No.	galls.	galls.	galls.	lb.	

I declare that the foregoing list gives full details of all the dutiable goods and opium being private trade and stores owned by or in the possession of myself and of all the officers and members of my crew at the time of entry into the port of

Master.

19 .

Signed and declared this day of in the presence
of—

Collector.

Checked,

Officer of Customs.

19 .

NOTE.—The Master will be held responsible for the accuracy of this list at every port. Should any of the articles mentioned in this list be landed and duty paid at any port in Australia, the fact must be indorsed hereon by the proper officer.

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Sec. 74.
Reg. 45.

FORM 6.
—
Australian Customs.
—

COLLECTOR'S PERMIT.—PERMIT TO DISCHARGE SHIPS.—
BEFORE ENTRY.

State of _____ Port of _____ 19 .

To the Collector.

I request permission to unship goods included in the cargo of the _____ from
We _____ [or the cargoes of the following ships:—
during the month of _____] before the report thereof, or the passing of
Customs entries.

I undertake
We

- (a) To protect all goods landed under this permit;
- (b) To pay all expenses incurred in protecting and storing such goods;
- (c) That all such goods shall be safely kept until they cease to be subject to the control of the Customs;
- (d) On demand to pay an amount equivalent to the Customs duty on any goods shown on the Ship's Inward Report and not accounted for or delivered to your satisfaction.

Master, Owner, or Agent.

Wharf.

Approved—

Collector.

19 .

Reg. 34.

FORM 7.
—
Australian Customs.
—

FORM OF INVOICE.

Country of Origin.	Marks and Numbers on Packages.	Quantity and Description of Goods.	Current Domestic Values in Currency of Exporting Country. (See pars. 3 and 4 of Declaration Form 8 or 9.)		Selling Price to Purchaser.	
			Ⓐ	Amount.	Ⓐ	Amount.

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value :—

—	Amount in Currency of Exporting Country.	State whether included or excluded.
(1) Cartage to rail and/or to docks		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties		

State full particulars of Royalties :—

Reg. 34.

FORM 8.

Australian Customs.

CERTIFICATE OF VALUE TO BE WRITTEN, TYPEWRITTEN, OR PRINTED ON INVOICE OF GOODS FOR EXPORTATION TO THE COMMONWEALTH OF AUSTRALIA.

I, (1) _____ of (2) _____ of (3) _____
 manufacturer of the goods enumerated in this invoice amounting to _____
 supplier hereby declare that I [(4)] have the authority to make and sign this certificate on behalf
 of the aforesaid manufacturer and that I] have the means of knowing and I do further
 declare as follows :—
 supplier

(Par. 1 (b) is for goods on consignment. Delete par. 1 (a) or 1 (b) whichever is not applicable.)

1 (a). That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity and description thereof.

1 (b). That this invoice is in all respects correct and contains a true and full statement as to the quantity and description of the goods and of the price which would have had to be paid by a purchaser in Australia had the goods been sold to an Australian importer instead of being consigned for sale in Australia.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by any one on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows (5)

3. That the domestic values shown in the column headed "Current Domestic Values in Currency of Exporting Country" are those at which the above-mentioned firm or company is supplying or would be prepared to supply to any and every purchaser for

(1) Here insert name and description, viz. Manufacturer, Chief Clerk, or as the case may be.

(2) Here insert name of firm or company.

(3) Here insert name of city and country.

(4) These words should be omitted where the manufacturer or supplier himself signs the Certificate.

(5) Here insert particulars of any special arrangement.

(6) Here insert
"warehouse,"
"factory," or
"port of
shipment."

home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities, at (6) subject to per cent. cash discount, and that such values include the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption. exclude

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to has been allowed by the revenue authorities in the country of exportation. will be

Dated at this day of 19 .
Witness Signature

Reg. 34.

FORM 9.

Australian Customs.

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN, TYPEWRITTEN, OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO THE COMMONWEALTH OF AUSTRALIA, FOR WHICH ENTRY IS CLAIMED AT PREFERENTIAL TARIFF RATE.

(1) Here insert name and description viz., Manager, Chief Clerk, or as the case may be.

(2) Here insert name of firm or company.

(3) Here insert name of city and country.

(4) These words should be omitted where the manufacturer or supplier himself signs the Certificate.

I, (1) of (2) of (3)

manufacturer of the goods enumerated in this invoice amounting to supplier

hereby declare that I [(4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer and that I] have the means of knowing and I do further declare as follows:—

VALUE.

(Par. 1 (b) is for goods on consignment. Delete par. 1 (a) or 1 (b), whichever is not applicable.)

1 (a). That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity and description thereof.

1 (b). That this invoice is in all respects correct and contains a true and full statement as to the quantity and description of the goods and of the price which would have had to be paid by a purchaser in Australia had the goods been sold to an Australian importer instead of being consigned for sale in Australia.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by any one on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows (5)

(5) Here insert particulars of any special arrangement.

3. That the domestic values shown in the column headed "Current Domestic Values in Currency of Exporting Country" are those at which the above-mentioned firm or company is supplying or would be prepared to supply to any and every purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities, at (6) subject to per cent. cash discount, and that such values include the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption. exclude

(6) Here insert "warehouse," "factory," or "port of shipment."

4. That the said domestic values include any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to has been allowed by the revenue authorities in the country of exportation. will be

ORIGIN.

This part is for use only where goods are entitled to Preferential Tariff rates.

5. That in regard to the articles in this invoice marked "A" in the column "Country of Origin", the goods have been either wholly produced or wholly manufactured in the United Kingdom. As to manufactured goods, excepting any process expressly exempted by the Minister for Trade and Customs for the Commonwealth, no process has been performed outside the United Kingdom which is being commercially performed in the United Kingdom, either in the finished goods or in any material used therein. Goods wholly produced or wholly manufactured in the United Kingdom.

6. That in regard to the articles in this invoice marked "B" in the column "Country of Origin" the expenditure in United Kingdom labour and/or material represents not less than 75 per cent. of the factory or works cost of each such article in its finished state. 75 per cent. Qualification.

7. That in regard to the items in this invoice marked "C" in the column "Country of Origin" the expenditure in United Kingdom labour and/or material represents not less than 25 per cent. of the factory or works cost of each such article in its finished state; and that the goods are of a class or kind not commercially manufactured in Australia. 25 per cent. Qualification.

(Declarant's attention is invited to footnote to page 6 of Explanatory Memorandum on the preference.)

8. That in regard to all of the goods marked "A," "B," or "C," the final process of manufacture of each and every article has been performed in the United Kingdom. Final process must be United Kingdom—all goods.

9. That in the calculation of the proportion of United Kingdom labour and/or material none of the following items has been included or considered—Cost of outside packages or any cost of packing the goods thereinto; manufacturer's or exporter's profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition; royalties; cost of carriage or insurance or any other charge incurred subsequent to the completion of the manufacture of the goods.

10. With regard to bottles, flasks, or jars, being containers of goods mentioned in the invoice, that such bottles, flasks, or jars are of United Kingdom manufacture, and if purchased from bottle exchanges have distinctive marks or features which enable me to certify to their United Kingdom origin.

(Declarant should note that bottles, flasks, and jars must be marked on invoice separately from the goods they contain.)

Dated at _____ this _____ day of _____ 19____
 Witness _____ Signature _____

FORM 10.

Secs. 69 to 71
 Reg. 35.

Australian Customs.

SIGHT ENTRY.

State of _____ Port of _____ 19____
 Ship _____ from _____ Reported _____
 Owners _____ Per _____ Station. _____
 Agent. _____

No. on Manifest.	Marks and Numbers.	No. of Packages.	Description of Packages and Goods.	No. and Date of Perfect Entry.

I declare that I am (the Agent duly authorized by _____) the owner of the above-mentioned goods, and that (a) I have no invoice or other information in my possession or which I can immediately procure which will enable me to make a complete entry of such goods (or) (b) that the genuine invoice now produced does not give sufficient information from which the goods can be properly entered.

NOTE.—Clause (a) or (b) to be struck out as the case requires. Both the declarant and the Collector should initial the alteration.

Owner.
Agent.

Declared before me this _____ day of _____ 19 .

Collector.

(The following to be printed on the back of the Sight Entry.)
RESULT OF EXAMINATION ON SIGHT.

Marks and Nos.	Number of Packages.	Description of Packages and Goods.	Country of Origin.	Quantity or Weight.	Value.	Ten per cent.	Value for Duty.	Rate of Duty.

I certify that the particulars hereon appearing above my initials are correct as to descriptions, weights, quantities and numbers.

E.O.
19 .

Declaration as to Goods entered on Sight.

As to the goods mentioned in this entry herein entered, I declare :—

1. That I am (the Agent duly authorized by _____) the owner of the goods.
2. That to the best of my knowledge and belief the description and particulars of the goods as stated in this entry are true and correct in every respect.
3. That to the best of my knowledge and belief no goods are contained in any package specified in this entry, other than as appears in the entry.
4. That nothing on my part or to my knowledge on the part of any person has been done, concealed, or suppressed, whereby His Majesty the King may be defrauded of any duty due on the goods.
5. That I enter the goods as of the value and of the description and quantities stated in this entry and for (a).
6. As to the goods mentioned in this entry which are subject to ad valorem duties, or which are subject to ad valorem or fixed duties whichever rate returns the higher duty, or which are subject to both fixed and ad valorem duties, I further declare that to the best of my knowledge and belief the value for duty of the goods as stated in this entry is correct and represents the value for duty of the goods calculated according to the provisions of Section 154 of the *Customs Act 1901-1925*.

(a) State whether for Home Consumption or Warehousing.

Owner or Agent.

Declared before me this _____ day of _____ 19 .

Collector.

(b) In perfecting the sight Form 11 or 12 must be used.

In connexion with this entry, Form (b) is tendered, and the particulars shown therein agree with those tendered herein, and are covered by the above Declaration.

Owner or Agent.

/ / 19 .

Form 11.

AUSTRALIAN CUSTOMS—IMPORT ENTRY.
(in triplicate.)

Sec. 88.
Reg. 37.

Form 11.

Composite Entry.

State of Ship Owners : Port of Ship from Reported Per Station Agent 19 . No.

Date.	Warrant No.	Particulars.				Agent.	Public Account.	Trust Account.		
		Received from the sum of								
		In respect of						Cashier.		
No. on Manifest.	Marks and Numbers.	No. of Packages.	Description of Packages and Goods.	Country of Origin.	Quantity or Weight.	Value. £ s. d.	10 per cent. £ s. d.	Value for Duty. £ s. d.	Rate of Duty.	Duty. £ s. d.
Total number of packages (in words)										
Total amount of duty (in words)										

DECLARATION.

As to the goods mentioned in this entry and herein entered, I declare:—

1. That I am (the Agent duly authorized by _____) the owner of the goods.
2. That to the best of my knowledge and belief the description and particulars of the goods as stated in this entry are true and correct in every respect.
3. That to the best of my knowledge and belief no goods are contained in any package specified in this entry other than as appears in the entry.
4. That nothing on my part or to my knowledge on the part of any person has been done, concealed, or suppressed whereby His Majesty the King may be defrauded of any duty due.
5. That I enter the goods as of the value and of the description and quantities stated in this entry, and for home consumption.
6. As to the goods mentioned in this entry which are subject to ad valorem duties, or which are subject to ad valorem or fixed duties whichever rate returns the higher duty, or which are subject to both fixed and ad valorem duties, I further declare:—
 - (a) That to the best of my knowledge and belief the value for duty of the goods as stated in this entry is correct and represents the value for duty of the goods calculated according to the provisions of Section 154 of the *Customs Act 1901-1925*.
 - (b) That to the best of my knowledge and belief the invoice now produced is the genuine invoice, as defined by Section 150 of the *Customs Act 1901-1925*, and is the only invoice of the goods received or expected to be received by me or to my knowledge by any person.

Declared before me this _____ day of _____ 19 .
Owner or Agent.
Collector.

FORM 12.

Sec. 68.

No. .

Australian Customs.

Reg. 38.

IMPORTS—WAREHOUSING ENTRY.

(in triplicate.)

19 .

State of Ship Owner		from		Port of Reported Per		Station		Agent.		Bond Mark.
No. on Manifest.	Marks and Num- bers.	No. of Pack- ages.	Description of Packages and Goods.	Country of Origin.	Quantity or Weight.	Value.	10 per cent.	Value for Duty.	Rate of Duty.	
						£ s. d.	£ s. d.	£ s. d.		

To be warehoused at _____ warehouse.

NOTE.—The declaration required on Form 11 must be used, the declaration being printed on the back of the entry and the word "warehousing" being substituted for "home consumption."

Reg. 39.

FORM 13.

Australian Customs.

CART NOTE.

(in triplicate.)

No.

Wharf or Station.

Forwarded the undermentioned goods, from the ship reported to be delivered to the Locker at

from _____
Warehouse.

Time of despatch of goods

Examining Officer.

Bond Mark and No.	No. of Packages.	Description of Goods.

Received the above-mentioned goods.

Driver of Licensed Carriage No.

Time of receipt.

[To be printed in book form, with butt.]

Sec. 68.
Reg. 40.

FORM 14.

Australian Customs.

No.

TRANSHIPMENT ENTRY.
(in quadruplicate.)
UNDER CUSTOMS CONTROL.

State of _____ Port of _____ 19 .
Ship _____ from _____ Reported _____ Station
To be transhipped UNDER CUSTOMS CONTROL per _____ for _____
Owner _____ Per _____ Agent.

No. on Manifest.	Marks	Nos.	Description of Goods.	Country of Origin.	Quantity and/or Value.
Security	No.				

Goods shipped

Customs Officer.
19 .

Received the above-mentioned goods

Chief Officer.
19 .

Reg. 94.

FORM 15.

Australian Customs.

BOND CERTIFICATE.

Ex _____ from _____ Warehoused _____ 19 .

Bond Mark and No.	Description of Goods.	Rate of Rent Payable.	Contents as per Register.

NOTE.—Goods for which a Bond Certificate has been issued shall not be delivered from the warehouse except on an entry made by the person whose name appears on the Certificate as owner of such goods, or by his duly appointed agent.

This Certificate must be delivered up prior to the delivery of the goods mentioned therein. No duplicate will be issued under any circumstances.

Collector.

(Date)

19 .

Reg. 94.

FORM 16.

Australian Customs.

RECEIPT FOR BOND CERTIFICATE.

Ex	from	Warehoused	19 .
Bond Mark and No.	Description of Goods.	Rate of Rent Payable.	Contents as per Register.

I hereby acknowledge the receipt of Bond Certificate No. _____ and accept it as a correct account of the goods mentioned therein. _____
 (Date) 19 .

Reg. 42.

FORM 17.

Australian Customs.

CART, BOAT, OR LIGHTER NOTE FOR GOODS TRANSHIPPED, OR TRANSFERRED UNDER TRANSIT PERMIT.

(in triplicate.)

State of _____ Port of _____ Wharf or Station. _____
 Forwarded from the ship _____ Reported 19 to the ship the _____
 undermentioned goods by licensed lighter, boat, or carriage No. _____ Examining Officer. _____

Entry or Permit No.	Marks.	Nos.	Description of Packages and Goods.	By whom Removed.

Received the above-mentioned goods for delivery to the Examining Officer at the Lighterman or Driver of Carriage. _____
 19 . Time _____

Goods received _____ Examining Officer. _____
 19 . Time _____

[To be printed in book form with butt.]

Reg. No. 44. Form 18.

AUSTRALIAN CUSTOMS.

No.

Wharf or Station.
19 .

Forwarded to King's Warehouse under Section 72(d), Customs Act 1901-1925, the following goods, *ex* Reported

Import Marks and Nos.	No. of Packages.	Description of Goods.

Customs Officer.

Received the above-mentioned goods for delivery to the Customs Officer at the King's Warehouse.

Driver, Licensed Carriage No. Time

Reg. No. 44. Form 18.

AUSTRALIAN CUSTOMS.

No.

Wharf or Station.
19 .

Receive into King's Warehouse, under Section 72(a), Customs Act 1901-1925, the following goods landed *ex* from Reported.

Import Marks and Nos.	No. of Packages	Description of Goods.

Customs Officer.

Reg. No. 44. Form 18.

AUSTRALIAN CUSTOMS.

No.

Wharf or Station.
19 .

Received into King's Warehouse, under Section 72(a), Customs Act 1901-1925, the following goods, landed *ex* from Reported.

Import Marks and Nos.	No. of Packages.	Description of Goods

Total packages. Locker.

19 . Time

NOTE.—The form to be receipted and returned to the Examining Officer for attachment to the ship's papers.

Secs. 74-76,
Regs. 46-48.

FORM 19.

No.

Australian Customs.

TRANSIT PERMIT.

(in duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

State of _____ Port of _____ 19 .
 Permission is requested to unship the undermentioned imported goods for transfer
 Per _____ to the port of _____ in the State of _____
Ex the _____ from _____ Reported _____ Station.
 Security No. _____ Owner or Agent.
 Approved— _____ Collector. _____
 To the Examining Officer at _____ Station.

No. on Manifest or Transire.	Mark and Nos.	No. and Description of Packages.	Description of Goods.	Form 23 No.

Shipped the above-mentioned goods per _____
 Received— _____ Customs Officer, 19
 _____ Chief Officer, 19

Secs. 74-76,
Regs. 46-48.

FORM 20.

No.

Australian Customs.

TRANSIT PERMIT.

(in duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

State of _____ Port of _____
 Permission is requested to unship the undermentioned imported goods for transfer
 per vessels to be subsequently named to the Port of _____ in the State of _____
Ex the _____ from _____ Reported _____
 Security No. _____ Owner or Agent.
 Approved— _____ Collector. _____
 _____ 19 .

To the Examining Officer at Station.

No. on Manifest or Transire.	Marks and Nos.	No. and Description of Packages.	Description of Goods.	No. of Packages forwarded per		No. of Packages forwarded per		Form 23 No.
				Date, 19	Date, 19	Date, 19	Date, 19	

Shipped the goods per	Collector,	19	.
Received the goods shipped per	Chief Officer,	19	.
Shipped the goods per	Collector,	19	.
Received the goods shipped per	Chief Officer,	19	.
Shipped the goods per	Collector,	19	.
Received the goods shipped per	Chief Officer,	19	.

Secs. 178-179.
Regs. 148, 152.

FORM 21.
(in duplicate.)

Australian Customs.

TRANSIRE INWARDS DUTIABLE GOODS.
OUTWARDS

State of _____ Port of _____
Ship _____ of _____ tons net register, with a crew of _____ men.
Master.

For _____ Agents.
From _____
Owners.

No. of Line.	Marks.	Nos.	No. of Packages.	Description of Goods.	(To be inserted by Customs.)	
					Ex Warehouse under Transit Permit, or Exisable.	No. of entry.

I declare that the particulars above stated are true and correct.

Declared before me this _____ day of _____ 19 . _____
Master.
Collector.

Reg 104. **FORM 22.**
(in duplicate.)
Australian Customs.

TRANSIRE INWARDS DUTIABLE GOODS AND RESTRICTED EXPORTS.
OUTWARDS
State of _____ Port of _____
Ship _____ of _____ tons net register, with a crew of _____ men.
Master.
For _____
From _____
Owners _____ Agents.

GOODS UNDER BOND.

No. of Line.	Marks.	Nos.	No. of Packages.	Description of Goods.	(To be inserted by Customs.)	
					Ex Warehouse under Transit Permit, or Excluable.	No. of entry.

RESTRICTED EXPORTS.

Description of Goods.	Quantity.	To be Discharged at—	For Transhipment to—	Per—

I declare that the particulars above stated are true and correct.

Declared before me this _____ day of _____ 19 _____ Master.
Reg. 48. **FORM 23.** Collector.
(in duplicate.) No.
Date.
Australian Customs.

DESPATCH NOTE FOR IMPORTED GOODS UNSHIPED AND TRANSFERRED COASTWISE OR INLAND UNDER CUSTOMS CONTROL.

State of _____ Port of _____
Transferred under Transit Permit No. _____ of _____ 19 _____ Ex
the _____ from _____ to the _____ for _____

No. on Manifest or Transire.	Marks and Nos.	No and Description of Packages.	Description of Goods.*	How accounted for at Destination.

Owner (or) Agent.

To Examining Officer at	Station.		Collector.
Port of Departure.		Port of Destination.	
Delivered to Licensed Carriage No. 19 ,	Examining Officer.	Goods received and accounted for as above.	
Received.	Chief Officer (or) Railway Officer 19 .		Customs Officer 19 .
Shipped as above,	19 . Customs Officer.		

NOTE.—Despatch Notes must be presented to Examining Officers before goods are placed on board.

This form to be completed by officer at destination, and one copy returned without delay to the Collector at port of despatch.

*Where quantities or weights of goods dutiable at fixed rates have been determined or invoices of *ad valorem* goods have been examined at port of despatch, full particulars for purposes of entry and collection of duty must be given under heading "Description of Goods."

Reg. 154.

FORM 24.
(in duplicate.)

Australian Customs.

TRANSIRE.—TRANSFER OF DUTIABLE GOODS BY INLAND CARRIAGE.

State of For		Place State of			
No. of Line.	Marks.	Nos.	Nos. of Packages.	Description of Goods.	To be Inserted by Customs. How disposed of at Destination.

I declare that the particulars above stated are true and correct.

Declared before me this

day of

19 .

Owner or Agent.

Despatch Note No.

Collector.

FORM 25.
(in duplicate.)

Reg. 150.

Australian Customs.

CARGO BOOK.

Name of ship.

Master.

Voyage No.

from

to

Particulars of Goods Shipped under Customs Control.

Port of Loading and Times of Arrival and Departure.	No. of Line.	Marks and Nos.	Description of Goods.	Name of Shipper.	Name of Consignee.	No. of Despatch Note.	Port of Destination.	Signature of Officer at Port of Loading.	Date of Delivery of Goods.	Remarks.

DECLARATION (To be made by the Master, Owner, or Agent, on the duplicate copy delivered to the Officer, in accordance with Regulation 150)—

I declare that the particulars above stated are true and correct.

Declared before me this day of 19 .
Master, Owner, or Agent.
Collector.

Sec. 179.
Reg. 148.

FORM 26.

Australian Customs.

GENERAL TRANSIRE.

State of

Port of

Name of Vessel.	Net Registered Tonnage.	Port of Registry.	Master.	Owner.

Security No.

This is to certify that I have this day of 19 granted to of the above-mentioned vessel, this General Transire, to be in force for six calendar months from this date, and to be held according to the terms of the *Customs Act 1901-1925*, and of the Regulations thereunder, and subject particularly to the conditions prescribed in the Regulations, a copy of which Regulations is indorsed hereon.

Collector.
19 .

[Copy of Regulations 148, 149, 150, 151, and 153 to be printed on back of this Form.]

Secs. 87, 99.
Reg. 69.

FORM 27.
Australian Customs.

REQUISITION TO RE-GAUGE OR RE-PACK (SPIRITS AND WINES)

State of _____ Port of _____ 19 .

Warehoused at _____
I } request permission to { re-gauge } for { home consumption } the following
We } re-pack } for { exportation } goods,
warehoused on the 19 . } removal }
Owner per Agent.

Bond Mark and No.	Description of Cask.	Description of Goods.	Original Quantity Bonded.	Original Strength.	Obscuration.	Actual Strength.

Approved _____ Collector. 19 .

NOTE.—The information hereunder indicated (to be shown on back of requisition form) is to be inserted by a Customs Officer.

I have re-gauged the cask as under:—

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Temp.	Ind.	Strength.				Loss in Liquid Gallons.
								O.P.	U.P.	Obs.	Actual Strength.	

In cases of excessive loss, the following particulars are to be furnished:—

No.	Original Proof Gallons.	Period in Bond.	Proof Gallons on Re-gauge.	Condition of Cask.	Loss in Proof Gallons.	Percentage Allowance.	Loss in Excess of Allowance.

And re-pack the same into—

Bond Mark.	No.	Description of Package.	Bung.	Wet.	Full.	Ullage.	Total Loss or Gain on Re-pack.

Locker. 19 .

Secs. 87, 99.

FORM 28.

Reg. 69.

Australian Customs.

REQUISITION TO RE-PACK OR RE-WEIGH (FIXED RATES).

State of

Port of

19 .

Warehoused at

I } request permission to { re-pack } for home consumption } the following goods
 We } { re-weigh } ,, export }

warehoused on the

19 .

Owner

per

Agent.

Bond Mark.	No.	Number and Description of Package.	Description of Goods.	Original Net Quantity Bonded.	Original Tare.

Approved

Collector.

19 .

NOTE.—The information hereunder indicated (to be shown on back of requisition form) is to be inserted by the Customs Officer:—

I have re-weighed the within-mentioned package as under:—

Bond Mark.	No.	Number of Packages.	Weight per Package.			Total Net Weight.	Loss.
			Gross.	Tare.	Net.		

And divided and re-packed the same into—

Bond Mark.	No.	Number of Packages.	Weight per Package.	Net Weight.

Locker.

19 .

Secs. 87 and 99.
Reg. 69.

FORM 29.

Australian Customs.

REQUISITION TO RE-PACK (AD VALOREM RATES).

State of _____ Port of _____ 19 .

Warehoused at _____

I } request permission to re-pack { for home consumption
We } { for exportation
warehoused on the { for removal
Owner 19 .
per _____ Agent.

Bond Mark.	No.	Description of Goods.	Value for Duty.

Approved _____ Collector. 19 .

NOTE.—The information hereunder indicated (to be shown on back of requisition form) is to be inserted by the Customs Officer:—

I have re packed the within-mentioned package as under:—

Bond Mark.	No.	No. of Packages.	Description of Goods.	Value for Duty.

Locker. 19 .

FORM 30.

AUSTRALIAN CUSTOMS—ENTRY EX WAREHOUSE FOR HOME CONSUMPTION.

Sec. 104. (in quadruplicate.) FORM 30.
Reg 78.

State of _____ Port of _____ 19 . No. _____

Cleared from _____ Warehouse _____

Owner: _____ Per _____ Agent.

Date.	Warrant No.	Particulars.	Agent.	Public Account.	Trust Account.
		Received from the sum of _____ in respect of _____			

Cashier.

Bond Marks.	Description of Goods.	Country of Origin.	Quantity or Weight.	Value.		10 per cent.		Value for Duty.		Rate of Duty.	Amount of Duty.	
				£	s. d.	£	s. d.	£	s. d.		£	s. d.
Total number of packages (in words)												
Total amount of duty (in words)											Collector.	

Sec. 104.
Regs. 81 and 87.

FORM 31.
(in quintuplicate.)

No.

Australian Customs.

ENTRY FOR EXPORTATION OR FOR REMOVAL COASTWISE OR INLAND,
FROM A WAREHOUSE.

19 .

State of		Warehouse		Port of		for	
From	Owner			per ship	per	per	Agent.
Bond Marks.	Nos.	Description of Goods.	Country of Origin.	Quantity or Weight.	Value, including 10%.		

Collector.

NOTE.—The information hereunder indicated (to be shown on back of Form) is to be inserted by the Customs Officer, and receipts and certificates of shipping and forwarding signed by the proper persons.

Re-gauged or re-weighed and delivered the undermentioned goods to the
at o'clock this 19 .

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Tem-perature.	Indl-entation.	Strength.				Loss in Liquid Gallons.
								O.P.	U.P.	Obs.	Actual Strength.	

Re-weigh.

Bond Mark.	No.	Number of Packages.	Weight per Package.			Total Net Weight.	Loss.
			Gross.	Tare.	Net.		

Locker.

19 .

Received the above-mentioned goods—

Chief Officer of Ship (or) Railway Officer.

19 .

The above-mentioned goods shipped (or) forwarded by rail—

Examining Officer.

Railway Officer.

19 .

Regs. 82, 88.

FORM 32.

Australian Customs.

CART NOTE—GOODS EX. WAREHOUSE.

<p>No. _____</p> <p style="text-align: right;">Bond.</p> <p>Received in good order and condition the undermentioned goods for delivery to the Examining Officer at _____</p>	<p style="text-align: right;">No. _____</p> <p style="text-align: right;">Bond.</p> <p>To the Examining Officer at _____ Wharf.</p> <p>Please receive per Licensed Dray No. _____ the undermentioned goods.</p> <p>Time of despatch of goods. _____</p> <p style="text-align: right;">Locker.</p>												
<table border="1" style="width: 100%;"> <thead> <tr> <th>Bond Mark.</th> <th>No.</th> <th>Description of Goods.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Bond Mark.	No.	Description of Goods.				<table border="1" style="width: 100%;"> <thead> <tr> <th>Bond Mark.</th> <th>No.</th> <th>Description of Goods.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Bond Mark.	No.	Description of Goods.			
Bond Mark.	No.	Description of Goods.											
Bond Mark.	No.	Description of Goods.											
<p style="text-align: right;">Drayman.</p> <p>Licensed Dray No. _____</p> <p>Time of receipt of goods by drayman _____</p>	<p>Received— _____</p> <p>Time of Receipt. _____</p> <p style="text-align: right;">Examining Officer.</p>												

Sec. 101.
Reg. 87.

FORM 33.
(in quadruplicate.)
Australian Customs.

ENTRY EX WAREHOUSE—LOCAL REMOVAL

State of _____ No. _____ Port of _____ 19 .
From Warehouse to Warehouse.
Per Licensed Carriage No. _____
Owner _____ per _____ Agent _____

Bond Mark.	No.	Description of Goods.	Quantity or Weight.	Value, including 10%.

Collector.

NOTE.—The information hereunder indicated (to be shown on back of Form) is to be inserted by the Customs Officer:—

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the undermentioned goods to the Locker
at Warehouse, at _____ o'clock this 19 .
Locker.

Re-gauge.

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Tem-perature.	Indi-cation.	Strength.				Loss in Liquid Gallons.
								O.P.	U.P.	Obs.	Actual Strength.	

Re-weigh.

Bond Mark.	No.	Number of Packages.	Weight per Package.			Total Net Weight.	Loss.
			Gross.	Tare.	Net.		

Received the above-mentioned goods—
Locker.

19 .
Time.

Reg. 91.

FORM 34.

No.

(in duplicate.)

Australian Customs.

Date

DESPATCH NOTE FOR GOODS *EX* WAREHOUSE, INCLUDING EXCISABLE
GOODS TRANSFERRED UNDER CUSTOMS CONTROL.

State of <i>Ex</i>		Warehouse, to the	Port of for		
Bond Mark and No.	No. and Nature of Packages.	Description of Goods.	Quantities, Weights, Values, &c.	Rate of Duty Payable.	How accounted for at Destination.

Owner

Per

Agent.

To Examining Officer at

Station,

Collector.

Port of Departure.	Port of Destination.†
<p>Delivered to Licensed Carriage No. 19 . Locker.</p> <p>Shipped as above.</p> <p>Received</p> <p>Chief Officer or Railway Officer. Date 19 .</p>	<p>Goods received and accounted for as above.</p> <p>Customs Officer. 19 .</p>

This Form must be presented to the Examining Officer before the goods are placed on board.

† To be completed by Officer at destination, and one copy returned without delay to Collector at port of despatch.

NOTE.—Where goods are the subject of re-gauge or re-weigh the information indicated on back of Form is to be inserted by the Customs Officer:—

Re-gauged or re-weighed and forwarded the undermentioned goods—
Re-gauge.

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Tem- perature.	Indi- cation.	Strength.				Rate of Duty.
								O.P.	U.P.	Obs.	Actual Strength.	

Total Quantity.

Re-weigh.

Bond Mark.	No.	No. of Packages.	Weight per Package.	Net Weight.	Rate of Duty Payable.

Locker.

Sec. 28.
Reg. 21.

FORM 35.
Australian Customs.

PERMIT TO WORK OVERTIME EXCEPT ON SUNDAYS AND HOLIDAYS).

To the Collector,
State of

Port of

I request permission to load, discharge, deliver or receive goods from the ship (or, the ships of the company) before and after Customs hours when necessary during †

And I hereby guarantee to pay the amount of overtime payable under the *Customs Act 1901-1925*, and Regulations in respect of the Customs supervision of such work.

‡ And I undertake to protect the goods landed, to pay all expenses incurred in such protection, and to stack, sort, or otherwise deal with any goods landed under this permit as you may require, and on demand to pay the Customs duties due on any goods shown on the Ship's Inward Report, and not accounted for to your satisfaction.

Approved—

Owner, Agent, or Master.

Collector.

19 .

NOTES.—(1) In cases where it is considered necessary the Collector may require a cash deposit prior to allowing overtime. (2) This permit does not authorize working on Sundays or holidays. Special permission is necessary in such cases.

† Here state period, not exceeding one month.

‡ To be inserted only when discharge of goods is to take place.

Sec. 114.
Reg. 98.

FORM 36.

Australian Customs.

STIFFENING PERMIT.

State of _____ Port of _____ 19 .
For the purpose of stiffening the ship I request permission to
load on the said ship before the discharge of the whole of the inward cargo, the following
goods :—

Approved—

Master.

Collector.

FORM 37.

Sec. 114.
Reg. 99.

Australian Customs.

ENTRY OF SHIP OUTWARDS.

19 .

<i>State of</i>		<i>Port of</i>			
Ship's Name.	If British, state the Port of Registry. If foreign, the country.	Net Registered Tonnage.	Master's Name.	Agent's Name.	Port of Destination and Intermediate Ports of Call in the Commonwealth, if any.

I declare that the information shown herein is true and correct and that the Port of Destination and intermediate ports of call in the Commonwealth stated are in accordance with instructions from the Agents or Owners of the vessel, existing at the time of entry outwards.

Signed and declared this _____ day of _____ 19 in the presence of _____

Master or Agent.

Collector.

Probable date of sailing

Now lying at

Sec. 114.
Reg. 100.

Form 38.
(in duplicate.)

No.

Australian Customs.

EXPORT ENTRY.

State of _____ Port of _____ 19 .
Per Ship _____ for _____ Per _____ Agent.

Marks and Nos.	Description of Goods.	Country of Origin.	Quantity or Weight.	Final Destination of Goods.	Value.
					£ s. d.

DECLARATION.

I declare that I am [the Agent duly authorized by _____] the owner of the goods mentioned in this Entry, and contained in the packages therein referred to, and I enter such goods as of the value and of the description and quantities set forth, and for exportation.

I further declare that the particulars given herein are in every respect true and correct. I further declare that, to the best of my knowledge and belief, no goods the particulars of which are not accurately set out herein are contained in any package specified in this Entry.

Witness my hand this _____ day of _____ 19 .
Owner or Agent.

Sec. 119.
Reg. 101.

Form 39.
(in duplicate.)

Australian Customs.

SHIP'S OUTWARD MANIFEST.

State of _____ Port of _____
Manifest of the _____ Ship _____ of _____ (if
British, Port of Registry; if Foreign, the Country), of _____ tons gross, _____ tons net,
with a crew of _____ British _____ Foreign men, besides
a (British) _____ man Master, and bound for
(Foreign)

(Goods ex warehouse, excisable, for drawback, transhipped, and free respectively, must be shown separately under those headings.) (If any goods have been reported inwards for exportation in such ship they must be so stated.)

Marks.	No. of Packages.	Description of Goods.	Shippers.	Consignees.

Stores as per statements attached.

Agent's Name and Address.

I declare that the above particulars, together with the statements attached, constitute a true, correct, and complete account of all goods and stores shipped, or intended to be shipped, on board the above-mentioned ship, and that they are correct in all other particulars.

Signed and declared this _____ day of _____ 19 _____ Master.
me. _____ before
Collector.

Sec. 118.
Reg. 102.

FORM 40.
Australian Customs.

APPLICATION FOR CLEARANCE AND GUARANTEE TO PAY DUTY.

To the Collector,
State of _____ Port of _____ 19 ____
I hereby request the issue of a clearance for the ship _____ bound
for _____ and in consideration of the issue
of such clearance _____ hereby guarantee the payment of duty upon all
goods included in the inward report of that ship, dated _____ 19 ____
and which are not produced to the Officer, unless such goods are accounted for to your
satisfaction.

The Collector of Customs,

Master or Agent,

Sec. 118.
Reg. 103.

FORM 41.



Commonwealth of Australia.

CUSTOMS CLEARANCE.

State of _____ Port of _____
These are to certify, to whom it doth concern, that
a (British) man Master of the Ship _____ registered tons, (net) navigated with
(Foreign) a crew of _____ British _____ Foreign men, built and bound
for _____ having on board cargo and stores as per statements
attached, hath here entered and cleared his said ship according to law.
Given under my hand, at the Customs House, at the Port of _____ in the State
of _____ this _____ day of _____ One thousand nine
hundred and _____

Collector.

Sec. 126.
Reg. 105.

FORM 42.



Commonwealth of Australia.

LANDING CERTIFICATE.

This is to certify that the following goods have been landed at the Port of _____
in _____ ex Ship _____ from _____

Marks.	Nos.	No. of Packages.	Description of Goods, and Weight or Quantity.	Value.	Consigned to—
				£ s. d.	

Given under my hand this _____ day of _____ 19 ____

Signature.
Designation.

NOTE.—This Certificate should be signed by a Principal Officer of Customs, a British Consul, or other British official, or, where there is no Officer of Customs or British Consul, or other British official, by a British subject resident in the Port at which the goods were landed.

Sec. 127.
Reg. 107.

FORM 43.

Australian Customs.

REQUISITION FOR SHIP'S STORES.

State of _____ Port of _____ 19 .
Required for the ship _____ on a voyage from _____
the following stores :—

Quantity remaining on Board.	Quantity desired to be withdrawn from the Warehouse, Exported under Drawback, or Transhipped to the Ship requiring the Stores.

Approved—

Master or Agent.
Collector.
19 .

Sec. 133.
Reg. 122.

FORM 44.

Australian Customs.

DECLARATION BY VALUATOR.

I, _____ State of _____ Port of _____
do solemnly and sincerely declare
that I will diligently and faithfully examine and inspect the goods submitted for valuation
namely :—
which said goods have been detained by the Collector for undervaluation, and that I
will truly adjudge, to the best of my knowledge and ability, the true value of such goods
according to the meaning of the *Customs Act 1901-1925*.

Declared before me this _____ day of _____

Valuator.
19 .
Collector.

Sec. 161.
Reg. 123.

FORM 45.

Australian Customs.

NOTICE OF SEIZURE UNDER SECTION 161 OF THE CUSTOMS ACT 1901-1925.

State of _____ Port of _____ 19 .
To _____
Imported from _____
Entered the _____
day of _____ 19 .
By Entry No. _____
[Insert marks and description of goods.]

Take notice that, in accordance with the provisions of Section 161 of the *Customs Act 1901-1925*, the goods described in the margin hereof have been seized, as, in my opinion, they are undervalued for duty.

Collector.

Sec. 162.
Reg. 124.

FORM 46.
(in duplicate.)

MEMORANDUM OF DEPOSIT OF DUTY UNDER SECTION 162 OF THE
CUSTOMS ACT 1901-1925.

State of _____ Port of _____ 19 . .

I request permission to deposit, under Section 162 of the *Customs Act* 1901-1925, the full duty payable on and to take delivery of the undermentioned goods, which are*

No. on Manifest.	Marka and Numbers.	Description of Goods.	Country of Origin.	Quantity or Weight.	Value for Duty.	Rate of Duty.	Amount of Duty Deposited.
					£		£

- * Here state whether the goods are—
1. Bona fide Travellers' Samples.
 2. Goods imported for the purpose of public exhibition or entertainment.
 3. Goods the personal property of bona fide tourists.
 4. Goods the personal property of bona fide temporary residents.
 5. Wedding presents.
 6. Goods imported into Australia for the purpose of being repaired or put together or for other industrial purposes.

I declare—

(1.) That I am [the Agent duly authorized by _____] the owner of the goods mentioned in this Entry, and contained in the packages therein referred to. (2.) That I enter such goods as of the value and of the description and quantities set forth. (3.) That nothing on my part or to my knowledge on the part of any person has been done, concealed, or suppressed, whereby His Majesty the King may be defrauded of any part of the duty due on the goods. (4.) That, to the best of my knowledge and belief, no goods the particulars of which are not accurately set out herein are contained in any package specified in this Entry. (5.) That the goods will be exported under Customs supervision within six months from date hereof.

Witness my hand this _____ day of _____ 19 . .
 Declared before me this _____ day of _____ 19 . .
 Deposit may be accepted. _____
 Examined on importation. _____
 Examined and shipped for export per _____

Owner or Agent.
Collector.
Collector.
Examining Officer.
Examining Officer

Sec. 153.
Reg. 126

Departmental
Registration
No.

FORM 47.

Australian Customs.

APPLICATION FOR REMISSION OF DUTY.

State of _____ Port of _____ Date _____

Application for remission of duty is hereby made on account of the following goods
or from
Reported

Marks and Numbers.	Number of Packages and Description of Goods.	Amount of Duty Involved.

Reason for Application _____
(Owner or Agent).

To the _____ for Report. Collector. 19 .

The Collector,
I beg to report that _____ 19 .

Goods may be destroyed. Collector. 19 .

Destroyed in my presence by _____ 19 .

Remission approved. Collector. 19 .

Sec. 163.
Reg. 126.

Departmental
Registration
No.

Departmental
Consecutive
No.

FORM 48.

Australian Customs.

APPLICATION FOR REFUND OF DUTY.

State of _____ Port of _____ Date _____

Application is hereby made for refund of duty on account of the following goods
from
Reported

Date.	Entry No.	Amount of duty Paid.			Description of Goods.	Quantity or Value.
		£	s.	d.		
		Amount of Refund claimed.				

For the reason that

(Signature of Owner or Agent).

To the Examining Officer for Report

I have examined the above goods (or particulars) and report that

Collector.
19 .

E.O.
19 .

Origin and value agree with documents produced. Classification correct. Refund noted on invoice.

Claim examined and found correct.

Refund is due.

Examining Officer.
19 .

Jerquer.
19 .

Inspector.
19 .

Application approved. The sum of _____ pence to be refunded

pounds

shillings

Collector.
19 .

Owner

Agent (if any) empowered to collect under Standing or Special Authority.

Address to which it is desired that cheque be forwarded.

Name
Postal Address
No. of Standing Authority

In this space the paymaster shall indicate the method of payment, viz., whether by posting cheque to the payee, or by payment to the payee in person, or payment to the payee's bank account.

Sec. 163.
Reg. 127.

FORM 49.
Australian Customs.

DECLARATION AS TO PILLAGES OF GOODS.

State of _____ Port of _____
Customs Act 1901-1923.

Whereas the undermentioned packages consigned to _____
at the ship _____ from _____ reported on the
day of _____ 19 _____, were landed in bad order, and, on
examination, were found to have been pillaged to the following extent:—

Now I, _____ of _____
in the State of _____ do solemnly and sincerely declare
that I was present at the examination of the above-mentioned packages, and that the
goods above stated to have been pillaged were to the best of my knowledge and belief
not landed, and have not come within the Commonwealth, but were pillaged prior to or
on the voyage, and that my claim for refund or remission of duty is a fair and just one,
and that the quantities and values as above shown are correctly stated for the goods
actually short. And I further declare that nothing on my part or, to my knowledge or
information, on the part of any other person or persons has been done, permitted, concealed,
suppressed, or suffered, whereby His Majesty the King may be defrauded of the duty
or any part thereof lawfully due on the said goods.

Witness my hand this _____ day of _____ 19 _____
Declared before me this _____ day of _____ 19 _____
Owner or Agent.
Collector.

Sec. 168.
Regs. 131, 141, 144.

FORM 50.
(in duplicate.)
Australian Customs.

No. _____

EXPORTS FOR DRAWBACK.

State of _____ Port of _____ Station. _____ 19 _____
In the _____ for _____ per _____ Agent.
Owner

Marks and Numbers.	Description of Goods.	Country of Origin.	Quantity or Weight.	Original Import Value, plus 10%.	Rate of Duty.	Date of Importation of Material and Entry No.	Amount of Drawback claimed.
				£ s. d.			£ s. d.

I declare that I am [the agent duly authorized by _____] the owner
of the herein mentioned goods, and that they were imported as described or have been
manufactured in Australia from imported material in the quantities set out in the entry
and that the sum of _____ pounds _____ shillings and
pence sterling, now claimed for drawback on the same, was paid as duty on the entry
of such imported goods, and that the particulars now furnished are true, and that the goods
are worth in the home market the amount of drawback claimed.

Declared before me this _____ day of _____ 19 _____
Owner or Agent.
Collector.

(The Declaration may be printed on the back of the Form.)

NOTE.—In the case of drawback on sugar in jam, &c., a declaration in the following form shall be made in lieu of the above form :—

Reg. 131 (3)—

I declare that I am the exporter of the above-mentioned goods, and—

- (a) That the goods were manufactured at [*here specify factory and place where situate*] during the year One thousand nine hundred and [*here specify the year*]; and
- (b) That during the year above specified imported duty paid sugar was used at the said factory in the manufacture of the above or of similar goods to an amount equal to or greater than the amount upon which drawback is now claimed; and
- (c) That the drawback claimed would not, if added to the drawback (if any) previously claimed in respect of similar goods manufactured in the said factory during the said year, amount to more than would be lawfully allowed on the export of the whole amount of imported sugar used in the manufacture of similar goods during the said year.

Declared before me this _____ day of _____ 19 .

Exporter.
Collector.

Sec. 171.
Reg. 135.

FORM 51.

Australian Customs.

NOTICE OF INTENTION TO PACK

State of _____ Port of _____ 19 .

I beg to give notice that I intend to pack goods, as hereunder described, for exportation under drawback at _____ at _____ o'clock on _____ 19 and request the attendance of an Officer of Customs for the purpose of supervision. £ _____ deposit lodged in payment of the Officer's service.

Exporter.

Import Shlp.	Full Description of Goods as per Original Invoice.	Duty was paid on.		Rate.	Country of Origin.	Import Entry*.	
		Value, plus 10 %.	Quantity or Weight.			No.	Date.

* In the event of this information not being available, the Collector may accept any other satisfactory identification.

I certify that the goods above described have been compared with the original invoices and found correct and have been packed under my supervision and placed under seal and have been entered by _____ for drawback per Export Entry No _____ dated _____, 19 .

Customs Officer

Regs. 141 and 144.

FORM 52.
(in duplicate.)

Australian Customs.

DRAWBACK DESPATCH NOTE.

State of _____ Port of _____
 To the Examining Officer at _____ Wharf. _____
 Receive for shipment under Drawback on board the Ship for export
 to Owner _____ per _____ Agent. _____
 19

Marks and Nos.	Particulars of Goods.	Quantity, Weight, or Value.

Goods shipped _____ Customs Officer. _____
 19
 Goods received on board _____ Chief Officer. _____
 19

NOTE.—(a) The Despatch Note must be presented to the Examining Officer at the wharf when the goods are tendered for shipment, and at the Customs House previous to clearance of vessel; otherwise drawback will not be allowed.

(b) When drawback goods are for export via another Commonwealth Port or State this Form should be forwarded with the transire and at the port of transshipment be indorsed by the officer with the number and date of the transshipment entry there passed, the name of the ship in which the goods were exported, and the date of shipment. The Form should then be returned to the Collector at the port where the drawback is claimed.

Sec. 172.
Reg. 145.Departmental
registration
No.Departmental
consecutive
No.

FORM 53.

Australian Customs.

DRAWBACK DEBENTURE.

State of _____ Port of _____ Date _____

I hereby claim drawback of duty paid upon goods entered and shipped for export as shown on export entries enumerated hereunder:—

Name of Export Ship.	Number and Date of Export Entry.	Amount of Drawback Claimed.	Name of Export Ship.	Number and Date of Export Entry.	Amount of Drawback Claimed.
				Brought forward ..	
	Carried forward ..			Total ..	

I the agent ^{solely in the employ of}_{duly authorized by} declare that the goods mentioned in the export entries enumerated above have actually been exported, and have not been relanded and are not intended to be relanded in any part of Australia, that the owner was at the time of entry and shipping entitled to the drawback thereon and that the goods were at the time of shipment worth in the home market the amount of drawback claimed.

Declared before me this _____ day of _____ 19 . Owner or Agent.
Collector.

Examined and found correct. _____
Collector.
/ /19 .

Approved. The sum of _____ pounds shillings and pence, to be refunded. _____
Collector.
/ /19 .

Owner	Agent (if any) empowered to collect under standing or special authority—
Address to which it is desired that cheque be forwarded.	Name Postal address No. of Standing Authority

In this space the Paymaster shall indicate the method of payment, viz., whether by posting cheque to the payee or by payment to the payee in person.

Sec. 180.
Reg. 158.

FORM 54.
Australian Customs.

APPLICATION FOR CUSTOMS AGENT'S LICENCE.

State of _____ Port of _____ 19 .

I, (a) _____ hereby make application to be granted a licence under the provisions of section 180 of the *Customs Act 1901-1925*. I submit the names of _____ of _____ as sureties and _____ or _____ (or of a Guarantee Society or a deposit in cash as the case may be) for the faithful and uncorrupt conduct of myself and of any sub-agent or sub-agents in my employ and the due fulfilment of the obligation of myself and of any sub-agent or sub-agents in my employ as a duly authorized Customs Agent or Agents under the provisions of the said Act.

(a) Here state name in full, place of residence, and occupation. Applicant.

Sec. 180.
Reg. 158.

FORM 55.
Australian Customs.

APPLICATION FOR CUSTOMS SUB-AGENT'S LICENCE.

State of _____ Port of _____
I, (a) _____ a person exclusively In the employ of (b) _____ a licensed Customs Agent, hereby make application to be granted a licence as Customs Sub-Agent under the provisions of section 180 of the *Customs Act 1901-1925* and the Regulations thereunder.

(a) Here state name in full and place of residence. Applicant.
(b) Here state full name of employer.

Sec. 180.
Reg. 158.

No.

FORM 56.

Australian Customs.

CUSTOMS AGENT'S LICENCE.

Pursuant to the provisions of section 180 of the *Customs Act 1901-1925*, of in (hereinafter called "the licensee") is hereby authorized to act as a Customs Agent at any port in the Commonwealth where a Customs Agent's licence is necessary for transacting business relating to the Customs, subject to the following conditions, viz., that:—

- (1) This licence may be cancelled at any time in the manner provided by the Regulations.
- (2) The licensee shall faithfully and uncorruptly perform his duties as such Agent to the satisfaction of the Collector of Customs in the State where the licence is used and shall in all matters comply with the provisions of the *Customs Act 1901-1925* and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder.

Dated this day of 19 .
Collector.

This licence is accepted by me on the conditions contained herein.

Customs Agent.

19 .

Sec. 180.
Reg. 158.

No.

FORM 57.

Australian Customs.

CUSTOMS SUB-AGENT'S LICENCE.

Pursuant to the provisions of section 180 of the *Customs Act 1901-1925* and the Regulations thereunder of in (hereinafter called "the licensee") is hereby authorized to act as a Customs Sub-Agent whilst exclusively in the employment of and subject to the following conditions, viz., that:—

- (1) This licence may be cancelled at any time in the manner provided by the Regulations.
- (2) The licensee shall faithfully and uncorruptly perform his duties as such Sub-Agent to the satisfaction of the Collector of Customs in the State where the licence is used and shall in all matters comply with the provisions of the *Customs Act 1901-1925* and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder.

Dated this day of 19 .
Collector.

This licence is accepted by me on the conditions contained herein.

Customs Sub-Agent.

19 .

Regs. 5 to 11,
13 to 18.

FORM 58.

No.

Australian Customs.

CARRIAGE LICENCE.

State of

Port of

Whereas _____ has applied to me for a Carriage Licence under the *Customs Act 1901-1925* and the Regulations thereunder for* Carriage of which he is the owner and has paid the prescribed fee and has given the prescribed security. Now therefore I hereby license the said carriage for the carriage within the said State of goods subject to the control of the Customs in the Port of _____ in the said State such licence to be subject in all respects to the provisions of the said Act and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder. And I assign to the said carriage the following licence number viz. _____ respectively.

Dated at _____ the _____ day of _____ 19 .
Collector of Customs for the abovementioned State.

* Here specify number of carriages to be licensed.

Regs. 5 to 10,
12 to 18.

FORM 59.

No.

Australian Customs.

BOAT OR LIGHTER LICENCE.

State of

Port of

Whereas _____ has applied to me for a Boat or Lighter Licence under the *Customs Act 1901-1925* and the Regulations thereunder for* boat or lighter of which he is the owner and has paid the prescribed fee and has given the prescribed security. Now therefore I hereby license the said boat or lighter for the carriage within the said State of goods subject to the control of the Customs in the Port of _____ in the said State such licence to be subject in all respects to the provisions of the said Act and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder. And I assign to the said boat or lighter the following licence number viz. _____ respectively.

Dated at _____ the _____ day of _____ 19 .
Collector of Customs for the above-mentioned State.

* Here specify number of boats or lighters to be licensed.

Sec. 205.
Reg. 169.

FORM 60.

Australian Customs.

NOTICE OF SEIZURE UNDER SECTION 205 OF THE CUSTOMS ACT 1901-1925.

State of _____ Port of _____ 19 .
To (a) _____

Take notice that (b) _____ has this day been seized as forfeited to His Majesty on account of a contravention of the *Customs Act 1901-1925*, namely, that (c) _____

Dated at _____ the _____ day of _____ 19 .
Collector.

Extract from Section 205, "Customs Act 1901-1925."

... all ships aircraft boats or goods seized shall be deemed to be condemned and may be sold by the Collector unless the person from whom such ship aircraft boat or goods shall have been seized or the owner shall within one month from the date of seizure give notice in writing to the Collector at the nearest port that he claims them ; but if any goods so seized shall be of a perishable nature or shall be live animals the same may be forthwith sold by the Collector.

(a) Insert name of master or owner of the ship, aircraft, boat, or goods seized.

(b) Insert particulars as to the vessel or goods seized.

(c) Insert particulars of offence, e.g., "The said boat has been used in smuggling" or "The said goods are prohibited imports."

Sec. 11
Reg. 171.

FORM 61

Australian Customs.

State of

Customs Act 1901-1925, Section 214.

NOTICE TO PRODUCE DOCUMENTS.

To

Whereas information in writing has been given on oath that goods have by you been unlawfully imported, undervalued, or entered or illegally dealt with on the day of (last) or (as the case may be) that it is intended by you to unlawfully import, undervalue, enter, or illegally deal with goods, or (as the case may be); Whereas certain goods, to wit - imported by you at the port of by the ship on the day of (last) have been seized (or detained) by an Officer of Customs; Now, therefore, I, the Collector of Customs for the State of by virtue of the powers conferred upon me by the *Customs Act 1901-1925*, do hereby require you to produce and hand over to an Officer of Customs duly authorized by me on my behalf to receive the same, all books and documents relating to such goods and relating to all other goods imported by you at any time within the period of five years immediately preceding this request; and I further require you to produce for the inspection of the said an Officer of Customs duly authorized by me for that purpose or such other Officer as I may authorize for the purpose, and allow such Officer to make copies of or extracts from all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way relating to any such goods.

Given under my hand this day of 19 .
Collector of Customs,
State of

Mr

Sec. 246.
Reg. 177.

FORM 62.

Australian Customs.

NOTICE OF ELECTION BY THE DEFENDANT TO HAVE A CUSTOMS PROSECUTION TRIED IN A HIGHER COURT.

State of

Port of

In the matter of a Customs prosecution in the Court at wherein is prosecutor, and is defendant, and wherein the defendant is charged with a contravention of section of the *Customs Act 1901-1925*.

Notice is hereby given that the defendant in the above-named prosecution elects pursuant to section 246 of the *Customs Act 1901-1925*, to have the case tried either in the High Court of Australia or in the Supreme Court of the State of at the option of the prosecutor.

Dated this day of 19
(Signature of Defendant or his Solicitor or Counsel.)
To the above-named Prosecutor and to the Court.

Sec. 265.
Reg. 180.

FORM 63.

Australian Customs.

CONSENT TO SETTLEMENT OF DISPUTE UNDER PART XV. OF THE
CUSTOMS ACT 1901-1925.

State of _____ Port of _____
To the Collector of Customs, State of _____
As a dispute has arisen between _____ and the Officers of the Department of Trade and Customs at _____ with reference to an alleged contravention of the *Customs Act 1901-1925*, namely:—
_____ hereby consent to the Minister inquiring into and determining the dispute under the provisions of Part XV. of the said Customs Act.
Dated this _____ day of _____ 19 _____ Importer.

Sec. 267.
Reg. 182.

FORM 64.

Australian Customs.

SUMMONS TO WITNESS.

State of _____ Port of _____
In the matter of a dispute between _____ an Officer of Customs, and _____
Part XV., "Customs Act 1901-1925."
Pursuant to the authority delegated to me by the Minister of State administering the *Customs Act 1901-1925*, I hereby require you to attend at the Customs House on the _____ day of _____ 19 _____ at the hour of _____ in the _____ noon, to give evidence in the matter of the above dispute on behalf of the said _____ and then and there to have and produce _____ and all other books, papers, writing, and other documents relating to the said dispute which may be in your custody, possession, or power. In default of your attendance, you will be liable to a penalty of Twenty pounds under the *Customs Act 1901-1925*.

Dated this _____ day of _____ 19 _____
Collector of Customs for the State of _____

Sec. 266.
Reg. 186.

FORM 65.

Australian Customs.

WARRANT OF EXECUTION.

To _____
Whereas by an order dated the _____ day of _____ 19 _____, and made under Part XV. of the *Customs Act 1901-1925*, by a person to whom the powers of the Minister of State for the Commonwealth of Australia administering the Customs were lawfully delegated a penalty of _____ was imposed upon _____ of _____ and the said order has been filed in the court of summary jurisdiction at _____ in the State of _____ And whereas by the said order it was ordered that the said penalty be enforced by the levy of execution against the goods and chattels of the said _____ unless the said penalty is sooner paid; And whereas the said penalty has not been paid; Now therefore these are to command you in His Majesty's name forthwith to take the goods and chattels of the said _____ and if within the space of _____ days next after taking them the said penalty together with the reasonable charges of taking and keeping the said goods and chattels is not paid that you then sell the goods and chattels and pay the money arising by such sale to _____ at _____ in the said State, and if no goods and chattels can be found that you certify the same to me or some other justice of the peace.
Given under my hand at _____ in the State of _____ in the
Commonwealth of Australia the _____ day of _____ 19 _____
J.P.

Sec. 54 (d).
Reg. 30.

FORM 66

Australian Customs.

The Customs Act 1901-1925, Section 54 (d).

NOTICE TO OWNER.

To

Take notice that by the report of the Official Analyst dated the _____ day
of _____ last, on the _____ of tea marked _____ and imported by
you on the _____ day of _____ 19____, ex _____ from
the said tea is shown to be a prohibited import.

You are hereby required within fourteen days of the receipt of this notice to satisfy
me as Collector that the tea is not a prohibited import, otherwise the tea will be a pro-
hibited import within the meaning of the Customs Act 1901-1925, and such proceedings
as may be deemed advisable will be taken.

A copy of the above-mentioned report is attached hereto.

Customs House

Collector.
19____.

Regs. 3 and 4.

FORM 67.

The Commonwealth of Australia.

WHARFS: SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the Customs Act 1901-1925, bound
to the Customs of the Commonwealth of Australia in the sum of _____
subject only to this condition that if—

1. All goods and packages subject to the control of the Customs which at any
time during the continuance of this Security are landed from or to be shipped upon
any vessel belonging to or under the control of _____
, or for which the said _____ is agent, and
are upon or at any wharf at the port of _____ in the State of _____
are—

- (a) safely and securely kept upon or at the said wharf until such goods and
packages are moved therefrom by authority within the meaning of the
said Act, and in accordance with the said Act, or cease to be subject
to the control of the Customs; and
- (b) whilst upon or at the said wharf dealt with in all respects in accordance
with the said Act, and any amendment thereof, to the satisfaction of
the Collector of Customs for the said State; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document
received by an owner within the meaning of the said Act of any such
package as aforesaid were or should have been contained in such package;
and
- (b) such goods are not contained in the package when or at any time before
the package is moved from the said wharf in manner aforesaid;

the subscribers prove to the satisfaction of the said Collector that such goods were
not in fact contained in the package at the time when the package came upon or to
the said wharf;

then this Security shall be thereby discharged.*

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what
is intended, as, for example, thus:—“The liability of the subscribers is joint only”, or “the liability
of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining
limit)”.

And it is agreed that for the purpose of this Security "wharf" includes any shed, store, lands or premises attached or adjacent to a wharf, and used for the storage of goods in connexion with the wharf.

Dated at _____ the _____ day of _____, 19 ____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

Regs. 3 and 4.

FORM 68.

The Commonwealth of Australia.

WHARFS: SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Customs Act 1901-1925* bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. All goods and packages subject to the control of the Customs which at any time during the continuance of this Security are upon or at the wharf known as _____ Wharf at the Port of _____ in the State of _____ are—

- (a) safely and securely kept upon or at the said wharf until such goods and packages are moved therefrom by authority within the meaning of the said Act and in accordance with the said Act or cease to be subject to the control of the Customs; and
- (b) whilst upon or at the said wharf dealt with in all respects in accordance with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and
- (b) such goods are not contained in the package when or at any time before the package is moved from the said wharf in manner aforesaid;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package came upon or to the said wharf;

then this Security shall be thereby discharged.*

And it is agreed that for the purpose of this Security "wharf" includes any shed, store, lands or premises attached or adjacent to the wharf and used for the storage of goods in connexion with the wharf.

Dated at _____ the _____ day of _____, 19 ____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Reg. 11.

FORM 69.

The Commonwealth of Australia.

LICENSED CARRIAGE : SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. Each carriage of which _____ of _____ is or hereafter becomes the owner and in respect of which a carriage licence has been or may be applied for or issued under the said Act is not at any time during the continuance of this Security used in connexion with a contravention of the said Act or any amendment thereof ; and
2. Every provision of the said Act or any amendment thereof relating to licensed carriages or which ought to be complied with in relation to licensed carriages is at all times during the continuance of this Security complied with to the satisfaction of the Collector of Customs for the State in which the carriage may be ; and
3. All goods and packages subject to the control of the Customs which at any time are upon or in any such licensed carriage are safely and securely kept and dealt with in all respects in accordance with the said Act to the satisfaction of the said Collector ; and
4. Whenever and as often as—
 - (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in the package ; and
 - (b) such goods are not contained in the package when or at any time before the package is delivered from the carriage ;
 the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package came upon or into the carriage ;

then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 _____ .		
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as for example, thus :—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”

Reg. 12.

FORM 70.

The Commonwealth of Australia.

LICENSED BOAT OR LIGHTER : SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. Each boat or lighter of which _____ of _____ is or hereafter becomes the owner and in respect of which a boat or lighter licence has been or may be applied for or issued under the said Act is not at any time during the continuance of this Security used in connexion with a contravention of the said Act or any amendment thereof ; and
2. Every provision of the said Act or any amendment thereof relating to licensed boats or lighters or which ought to be complied with in relation to licensed boats or lighters is at all times during the continuance of this Security complied with to the satisfaction of the Collector of Customs for the State in which the boat or lighter may be ; and

3. All goods and packages subject to the control of the Customs which at any time are upon or in any such licensed boat or lighter are safely and securely kept and dealt with in all respects in accordance with the said Act to the satisfaction of the said Collector; and

4. Whenever and as often as--

(a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in the package; and

(b) such goods are not contained in the package when or at any time before the package is delivered from the boat or lighter;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package came upon or into the boat or lighter;

then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19 ____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*Note.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)."

Reg. 41.

FORM 71.

Commonwealth of Australia.

SECURITY TO THE CUSTOMS.

By this Security the Subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition if every obligation provision and condition contained in or imposed by the said Act or any amendment thereof or any regulation thereunder or any Departmental By-law or the relevant entry and applicable to the goods specified hereunder is at all times duly observed performed and complied with to the satisfaction of the Collector of Customs for the State of _____ then this Security shall be thereby discharged.*

Goods.

Entered by
Port
Ex ship
Warrant and Date
Marks and Numbers

Description of Goods.	Weight or Quantity.	Invoice Value and Origin.

Dated the _____ day of _____, 19 ____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Reg. 41.

FORM 72.

Commonwealth of Australia.

SECURITY TO THE CUSTOMS.

By this Security the Subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if every obligation provision and condition contained in or imposed by the said Act or any amendment thereof or any regulation thereunder or any Departmental By-law or the relevant entry and applicable to the goods specified hereunder is at all times duly observed performed and complied with to the satisfaction of the Collector of Customs for the State of then this Security shall be thereby discharged.*

Goods.

All goods entered at the Port of _____ by or on, behalf of _____ of _____ during the period of twelve months from the date hereof "under security" or "subject to security" pursuant to a Departmental By-law made under any item of the *Customs Tariff 1921-1926* or of that Tariff as subsequently amended.
Dated the _____ day of _____ 19 _____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Reg. 40.

FORM 73.

The Commonwealth of Australia.

TRANSHIPMENT (SINGLE TRANSACTION); SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if—

1. All the goods and packages specified in the Schedule hereunder and in respect of which Transhipment Entry dated _____ has been made by or on behalf of _____ at _____ in the State of _____ are—
 - (a) duly dealt with in accordance in all respects with the Transhipment Entry and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State; and
 - (b) safely and securely kept until shipped in accordance with the said Transhipment Entry; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package ; and
- (b) such goods are not contained in the package when or at any time before the package is shipped in accordance with the said Transhipment Entry ; the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the said Transhipment Entry was made ;

then this Security shall be thereby discharged.*

SCHEDULE.		
Dated at	the	day of , 19 .
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus :—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”

Reg. 46.

FORM 74.

The Commonwealth of Australia.

TRANSIT PERMIT (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this Security the Subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of

subject only to this condition that if—

1. All the goods and packages specified in the Schedule hereunder and for the unshipping and transfer of which to the port of
- Transit Permit dated _____ has been issued
to _____ at _____ in the State
of _____ are—
- (a) duly dealt with in accordance in all respects with the Transit Permit and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State ; and
- (b) within a reasonable time duly transferred to and delivered at the said port and until so delivered are at all times safely and securely kept ; and
2. Whenever and as often as—
- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package ; and
- (b) such goods are not contained in the package when or at any time before the package is delivered at the said port ;
- the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package was unshipped pursuant to the Transit Permit ;

then this Security shall be thereby discharged.*

SCHEDULE.		
Dated at	the	day of , 19 .
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus :—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”

The Commonwealth of Australia.

TRANSIT PERMIT (PERIOD): SECURITY TO THE CUSTOMS.

By this Security the Subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if—

1. All goods and packages for the unshipping and transfer of which a Transit Permit is at any time before the _____ day of _____ 19____ issued to _____ at _____ in the State of _____ are—

(a) duly dealt with in accordance in all respects with the Transit Permit and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State; and

(b) within a reasonable time duly transferred to and delivered at the port to which they are to be so transferred and until so delivered are at all times safely and securely kept; and

2. Whenever and as often as—

(a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and

(b) such goods are not contained in the package when or at any time before the package is delivered at the port to which it is to be so transferred;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package was unshipped pursuant to the Transit Permit;

then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19____.

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

The Commonwealth of Australia.

GENERAL SHIPPING: SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition that if—

1. Whenever and as often as _____ of _____ whether as owner or as agent for the owner and whether personally or by agent during the period ending on the _____ day of _____ 19____

(a) makes an entry for the exportation or transhipment or removal coastwise or inland or removal locally to a warehouse of; or

(b) obtains a Transit Permit for—

any goods or packages subject to the control of the Customs, all such goods and packages are dealt with in all respects in accordance with the entry made or permit obtained therefor and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State; and

2. All such goods and packages are at all times safely and securely kept until exported shipped or delivered in accordance with the entry made or permit obtained therefor; and

3. Whenever and as often as—
- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package ; and
- (b) such goods are not contained in the package when or at any time before the package is exported shipped or delivered in accordance with the entry made or permit obtained therefor ;
- the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the entry was made or the permit obtained therefor ;
- then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19 _____

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*Note.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus :—“ The liability of the subscribers is joint only ”, or “ the liability of mentioning subscriber) is limited to (here state amount of limit of liability or, mode of ascertaining limit) ”.

Regs. 40, 46, 84, 89.

FORM 77.

The Commonwealth of Australia.

GENERAL SHIPPING ; SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. Whenever and as often as _____ of _____ whether as owner or as agent for the owner and whether personally or by agent—
- (a) makes an entry for the exportation or transshipment or removal coastwise or inland or removal locally to a warehouse of ; or
- (b) obtains a Transit Permit for—
- any goods or packages subject to the control of the Customs, all such goods and packages are dealt with in all respects in accordance with the entry made or permit obtained therefor and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State in which such entry is made or permit obtained ; and
2. All such goods and packages are at all times safely and securely kept until exported shipped or delivered in accordance with the entry made or permit obtained therefor ; and
3. Whenever and as often as—
- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package ; and
- (b) such goods are not obtained in the package when or at any time before the package is exported shipped or delivered in accordance with the entry made or permit obtained therefor ;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the entry was made or the permit obtained therefor ;
 then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19 ____ .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount here state what is intended, as, for example, thus :—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”

Reg. 49.

FORM 78.

The Commonwealth of Australia.

LICENSED WAREHOUSES : SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. The provisions of the said Act and any amendment thereof are at all times during the continuance of this Security complied with to the satisfaction of the Collector of Customs for the State of—

(a) Here insert class of warehouse.

(a) in respect of the

1	}	
2	}	
3	}	
4	}	

 warehouse situate

at _____ in the said State and known as _____ ; and
 (b) in respect of all goods and packages subject to the control of the Customs at any time in or at the said warehouse ; and

(c) by _____, of _____, as licensee of the said warehouse ; and

2. All goods and packages subject to the control of the Customs at any time in or at the said warehouse are at all times safely and securely kept in the warehouse until moved therefrom by authority within the meaning of the said Act and in accordance with the said Act ; and

3. Whenever and as often as—

(a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package ; and

(b) such goods are not contained in the package when or at any time before the package is moved from the warehouse as aforesaid ;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package was received into or at the warehouse ;
 then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19 ____ .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus :—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”

FORM 79.

Reg. 61.

Commonwealth of Australia.

SHOW GROUNDS LICENSED AS GENERAL WAREHOUSES—
SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ pounds subject only to this condition, that if the provisions of the *Customs Act 1901-1925* and the Regulations for the time being in force thereunder are complied with to the satisfaction of the Collector in relation to the grounds of the _____ situate at _____ in the State of _____ which grounds have been licensed under the *Customs Act 1901-1925* as a General Warehouse, and in relation to all goods subject to the control of the Customs stored or exhibited in those grounds, then this security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to here state amount of limit of liability or mode of ascertaining limit)”.

Sec. 97.

FORM 80.

Reg. 62.

Commonwealth of Australia.

REMOVAL OF GOODS TO SHOW GROUND—SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ pounds subject only to this condition, that if the following warehoused goods, to wit:—

_____ which are warehoused in the _____ licensed warehouse and in respect of which a permit has been issued authorizing the goods to be taken out of the warehouse for the purpose of exhibition for the period of _____ shall after being taken out of the said warehouse be duly returned thereto at or before the expiration of the above

period, unless before the expiration of the said period the goods have been entered for home consumption and duty thereon duly paid, then this security shall be thereby discharged.*

Dated at _____ the _____ day of _____, 19 ____ .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”.

Regs. 84 and 89.

FORM 81.

The Commonwealth of Australia.

REMOVAL FROM WAREHOUSE (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. All the goods and packages specified in the Schedule hereunder and in respect of which an entry dated the _____ day of _____, 19 ____ has been made by or on behalf of _____, at _____ in the State of _____, for exportation or removal from a warehouse to _____ are—

- (a) duly dealt with in accordance in all respects with the said entry and with the said Act and any amendment thereof to the satisfaction of the Collector of Customs for the said State; and
- (b) safely and securely kept until shipped or delivered in accordance with the said entry; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and
- (b) such goods are not contained in the package when or at any time before the package is shipped or delivered in accordance with the said entry;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the said entry was made; then this Security shall be thereby discharged.*

SCHEDULE.

Dated at _____ the _____ day of _____, 19 ____ .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”.

Reg. 107.

FORM 82.

Commonwealth of Australia.

SHIP'S STORES: SECURITY TO THE CUSTOMS.

State of _____ Port of _____
 By this Security the subscribers are, pursuant to the *Customs Act* 1901-1925, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if the goods (a) _____ described in (b) _____ No. _____ of (c) _____ to be shipped on board the (d) _____ sailing for (e) _____ for use as Ship's Stores, are duly shipped on board the said ship, and the provisions of Section 127 of the *Customs Act* 1901-1925 are complied with in reference thereto to the satisfaction of the Collector, then this security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 _____

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

- (a) If ex warehouse, insert those words.
- (b) Here insert Drawback Entry, Entry for Exportation, or Transhipment Entry, as the case may be.
- (c) Insert date.
- (d) Name of vessel.
- (e) Final destination.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended as for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of liability or mode of ascertaining limit)".

Sec. 179
 Reg. 151.

FORM 83

Commonwealth of Australia.

GENERAL TRANSIRE:—SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act* 1901-1925, bound to the Customs of the Commonwealth of Australia, in the sum of _____ subject only to this condition, that if the Master of _____ in respect of which a General Transire under the Customs Regulations is to be issued dating from the _____ day of _____ 19 _____, shall during the currency of that Transire or during the currency of any Transire or Transires that may hereafter be issued in continuation or substitution of the aforesaid Transire of the _____ comply with the prescribed conditions printed on the back of the

said Transire or Transires aforesaid, and if the said Master shall in all other respects comply with the provisions of the said Act and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder, and, further, shall pay at the Port of _____ all Commonwealth Light Dues which may become due under the *Lighthouses Act 1911-1919* and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder, during the currency of any Transire covered by this Security, then this security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 _____

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount or limit of liability or mode of ascertaining limit)”.

Sec. 42
Reg. 165.

FORM 84.

Commonwealth of Australia.

CUSTOMS AGENT: SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if _____, who is an applicant for a licence under the *Customs Act 1901-1925*, to act as a Customs Agent at any port in the Commonwealth where a licence is necessary, shall, so long as he holds a licence to act as a Customs Agent, faithfully and uncorruptly perform his duties as such Agent to the satisfaction of the Collector of Customs in the State where the licence is used and shall at the time and in the manner set forth in any guarantee given by him as such Agent to the said Collector of Customs, pay to the said Collector of Customs the duties of Customs payable upon any goods delivered from the control of the Customs before the duty is paid upon or because of any such guarantee, then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 _____

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus—“The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount or limit of liability or mode of ascertaining limit)”.

Sec. 42.
Reg. 165.

FORM 85.

Commonwealth of Australia.

CUSTOMS AGENT: SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ pounds subject only to this condition that if _____ (who is an applicant for a licence under the *Customs Act 1901-1925* to act as a Customs Agent at any port in the Commonwealth where a licence is necessary) and each and every person or persons who now is are or hereafter may be licensed as a Customs Sub-Agent or Sub-Agents in the employment of the said Customs Agent shall so long as they the said Customs Agent and Sub-Agent or Sub-Agents and each and every of them shall hold licences to act respectively as such Customs Agent and Sub-Agent faithfully and uncorruptly perform their respective duties as such Customs Agent and Sub-Agent to the satisfaction of the Collector of Customs in the State in which they or any of them shall act as a Customs Agent or Sub-Agent by virtue of or under the authority of any licence held by them or any of them as aforesaid and shall at the time and in the manner set forth in each and every guarantee given by them or any of them as such Customs Agent or Sub-Agent as aforesaid to the said Collector of Customs pay to the said Collector of Customs the duties of Customs payable upon any goods delivered from the control of the Customs before the duty is paid upon or because of any such guarantee, then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, this—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Sec. 206.
Reg. 170.

FORM 86.

Commonwealth of Australia.

SEIZED GOODS: SECURITY TO THE CUSTOMS.

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of* _____ subject only to this condition, that if in connexion with the importation of _____ *ex* _____ *from* _____ *reported* _____ *19* _____ *contained* in _____ cases marked _____ and referred to in entry No. _____ of the _____ *19* any prosecution is instituted in respect of any offence under the *Customs Act 1901-1925* in respect of the importation, entry, description, or otherwise in connexion with the above-mentioned goods, or any of them, and if some such prosecution does not result in any conviction of any person of any offence which would have effect if the said goods had been retained as a condemnation of the goods in respect of which the offence was committed, or if no such prosecution is instituted and if the claimant be required by notice under section 207 of the said Act to enter an action against the Collector for the recovery of all the said goods and do so within four months of the service of the notice and after instituting the said action proceed to trial without unreasonable delay and succeed in such action in recovering the said goods, or if no such prosecution as aforesaid is instituted, and any dispute shall have arisen between any Officer and

* Value of goods, viz., original cost price of the goods, plus 33 1/3 per cent.

any person with reference to any contravention of the said Act in respect of the said goods or any portion thereof, their importation, entry, description, or otherwise, and the Minister having, with the written consent of such person, and in the exercise of, or purporting to be in exercise of, the power conferred by section 265 of the said Act, inquired into and determined the dispute, does not impose forfeiture of the said goods, or any portion thereof, then this Security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 .		
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or, "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Sec. 270 (1) (e).
Reg. 188.

FORM 87.

Commonwealth of Australia.

RAILWAYS: SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Customs Act 1901-1925* bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

(1) all goods and packages subject to the control of the Customs which at any time during the continuance of this security are on or in the premises or a vehicle of the subscribers are—

(a) safely and securely kept on or in the said premises or vehicle until such goods and packages are moved therefrom by authority within the meaning of the said Act and in accordance with the said Act or cease to be subject to the control of the Customs; and

(b) whilst on or in the said premises or vehicle dealt with in all respects in accordance with the said Act and any amendment thereof to the satisfaction of the Collector of Customs of the State of _____; and

(2) whenever and as often as—

(a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and

(b) such goods are not contained in the package when or at any time before the package is removed from the said premises or vehicle in manner aforesaid

the subscribers prove to the satisfaction of the said collector that such goods were not in fact contained in the package at the time when the package came on to or into the said premises or vehicle—
then this security shall be thereby discharged.*

Dated at _____ the _____ day of _____ 19 .		
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures and Addresses of Witnesses.

*NOTE.—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited (here state amount of limit or mode of ascertaining limit)."

CUSTOMS REGULATIONS.

INDEX.

Subject.	Regulation No.
Ad valorem—	
entry	37
goods repacked in warehouse	66
goods under valuation	112-122
Agents' licences	156-168
Aircraft	195
Albumen , size of packages	63
Assessment of value of <i>ad valorem</i> goods	112-122
Australian-made goods—drawback	130
Baggage , landing of	24
Bantam Coffee , standard	109
Beer—	
no drawback on	129
size of packages	63
Boat licences	5-18
Boat note—transhipment or transit permit	42
Bottling in warehouse	63-69,75
Butter—	
substitutes for	26
Butterine , importation of	26
Cargo book	150
Carriage licences	5-18
Cart note—	
King's warehouse	44
transhipment or transit permit	42
warehouse	39
Certificate—	
bond	94
landing	105
of clearance	103
Charges—King's warehouse	95, 95
Chicory , size of packages	63
Cigar factory—licensed warehouse	59
Cigars and cigarettes—	
manufacture in bond for export	74
no drawback on	129
samples	65, 110
size of packages	27, 63
Clearance of vessels	101-104
Cloth, oil	71
Coasting trade	148-153
Cocoa , size of packages	63
Coffee , size of packages	63
Coffee , standard	109
Collector's permit	45
Collector's sales	189-190
Condensations , standards for	109
Condensed milk—drawback on sugar in	131
Conditions of sales	189-190
Confectionery—drawback on sugar in	131
Consent to settlement by Minister	180
Cordials—drawback on sugar in	131
Customs agents—	
licences	156-168
payment of duty by	168
Customs flag	2
Customs sales	189-190
Days—	
working	19-21
" coasting trade	153
Debenture—drawback	145

INDEX--continued.

Subject.	Regulation No.
Declaration—	
by experts and umpire	122
drawback on sugar.. .. .	131
value of goods for home consumption	34
Delivery for transhipment	42
Deposits of duty	124, 125
Deposits by subscribers to Customs securities	25
Despatch notes—	
coasting trade	149
drawback	141, 144
ex warehouse	91
transit permits	48
Disputes—	
settlement by Minister	180-187
Documents—	
notice to produce	171
alterations or additions to	193
Drawbacks	129-147
Dried fruits, size of packages	63
Duty—	
deposits of	124, 125
refunds, rebates, or remission	126-128
Duty paid goods in warehouse	92
Egg albumen, or egg yolk	109
Entry—	
<i>ad valorem</i> , fixed rates, or free goods	37
export	100
exportation from warehouse.. .. .	81
for drawback	141-143
home, consumption, ex warehouse	78
of goods	33
outwards—ships	99
removal from warehouse	87
sight	35
time for making	43
transhipment	40
under Departmental by-laws.. .. .	41
unshipment without	45
warehousing	38
Essences, size of packages	63
Exhibition—	
goods for—deposit of duty	124
security	62
warehouse	61
Experts, valuation by	112-122
Exportation	23, 98-105
Exportation from warehouse	81-86
Exported goods and samples re-imported	111
Export entry	100
Fees—	
carriage, boat, and lighter licence	6
Customs agents	164
warehouse	50-61
Fenugreek, size of packages	63
Firearms, permits to carry	194
Fixed rates entry	37
Flag, Customs	2
Forfeitures (Customs inquiries), enforcement of	183-187
Forms—	
continuance of use	197
in lieu of prescribed forms	200, 201
proscribed	196-201
Free entry	37
Free goods in warehouse	92
Fruit extracts and concentrated fruit juices, standard	109
Fruits, drawback on sugar in	131
General transire	150-151

INDEX—continued.

Subject.	Regulation No.
Goods—	
delivered for transhipment	42
duty, paid and free in warehouse	92
entered under by-laws	41
entry of	33-41
for exhibition	61-62
for exhibition—deposit of duty	124
for exportation	23, 100
for exportation, ex warehouse	81
for exportation—prescribed places for export	24
for home consumption, ex warehouse	78
for removal, ex warehouse	87
for repair, &c.—deposit of duty	124
manufacture in bond	70-74
on which drawback allowed	129
perishable—deposit of duty	125
purchase of (section 161)	123
receipts for	191
re-gauged, re-weighed, &c.	77, 83, 90
re-importation of	111
removal to King's warehouse	44
secondhand—no drawback	133
security for release of	170
seizure of—notice	169
seizure of (section 161)	123
sold—conditions of sales	189-190
sorted, bottled, repacked, in warehouse	63-69
time for making entry for	43
tourists'—deposit of duty	124
under transit permits	46-48
undervalued	112-122
valuation of	112-122
High Court —right of trial in	177-179
Holidays —working on	19-22
Home consumption —ex warehouse	78-80
Hours of working	19-21
" " coasting trade	153
Importation —	
of goods	32-48
sizes of packages	27
Inquiries, Part XV. , Customs Act	180-187
Interstate trade (coasting trade)	148-153
Interstate transfers , maximum weight	155
Invoice , production of	33
Inward report of ship	32
Jams and jellies , drawback on sugar in	131
Japan, concentrated —Standard	109
King's warehouse —	
bond certificate	94
cart note	44
goods on Collector's order	95
rent and charges	93, 95-97
Labelling of goods in warehouse	68, 75
Landing certificate	105
Licences —	
carriage, boat, and lighter	5-18
Customs agents	156-168
warehouse	49-61
Lighter licences	5-18
Lighter note —transhipment and transit permit	42
Lockers' and officers' services	54, 60, 61, 76, 94, 111, 147, 192
Machinery warehouses	55-56
Magazine warehouses	53
Manufacturing warehouses	57-59, 70-76

INDEX—continued.

Subject.	Regulation No.
Manifest, outward	101
Milk, condensed, drawback on sugar in	131
Minimum quantities—	
for importation	27
in warehouse	63
Minister, settlement of cases by	180-187
Notice of intention to pack—drawback	135
Notice of seizure	123, 169
Notice to produce documents	171
Offences	193
Officer—Signal for	31
Officer's services—see "Lockers"	
Official samples	172-176
Oils, drawback on	132
Oil cloth	71
Oleomargarine, importation of	26
Opium—	
no drawback on	129
sizes of packages	27, 63
Oversea vessels via Australian ports	104
Overtime rates	22, 147
Packages, sizes of	27, 63
Packing—	
for drawback	136-140
in warehouse	63-69
Part XV., cases	180-187
Passengers' baggage	24
Penalties, enforcement of	183-187
Pepper, whole, size of packages	83
Perishable goods—deposit of duty	125
Permit, Collector's	45
Pillaged goods, refunds, &c.	127
Place of loading and discharge	153
Places for export	23
Postal parcels—King's warehouse	96, 97
Power of purchase (section 161)	123
Produce documents, notice to	171
Prosecution in High Court or State Supreme Court	177-179
Purchase of goods (section 161)	123
Rebates of duty	126-128
Receipts for goods	191
Refunds of duty	126-128
Re-gauges, re-measures, re-weights, and re-examinations in the warehouse	77, 83, 90
Re-importation of exported goods	111
Release of seized goods—security	170
Remissions of duty	126-128
Removal of goods to King's warehouse	44
Rent—King's warehouse	93, 95
Repacking in warehouse	63-69
Repair—goods for, deposit of duty	124
Repeat of Regulations	202
Report of ship inwards	32
Right of trial in High Court, &c.	177-179
Saccharin, size of packages	63
Sale of seized goods (section 161)	123
Sales, Collectors'	189-190
Samples—	
exported and re-imported	111
free of duty	110
official	172-176
of oils for drawback	132
Secondhand goods—no drawback	133

INDEX—continued.

Subject.	Regulation No.
Security—	
carriage, boat, and lighter	9, 11, 12
coasting trade	151
Customs agents' licences	165
" " to pay duties	168
exportation of goods under drawback for goods entered under by-laws	144
for release of goods	41
railways	176
seized goods	188
ships' stores	176
suffrance wharfs	107
transhipment	4
transit permits	40
vessel trading within a State	46
warehouse	151, 152
" exhibition and shows	49
" exportation	61, 62
" removal	89
wharfs	89
" suffrance	3
Seized goods—security for release	4
Seizure—	170
notice	169
of goods (section 161)	123
Settlement of cases by Minister	180-187
Ships' entry outwards	90
Ship's report inwards	32
Ships' stores—	
export entry	100
generally	106-108
packing in warehouse	64
store lists	32
Show grounds—warehouse	61
Sight entries	35, 36
Signal for Customs officer	31
Sizes of packages	27, 63
Snuff—	
manufactured for export	74
sizes of packages	27, 63
Solcof coffee, standard	109
Sorting in warehouse	63, 69
Spirits—	
delivery at original quantity and strength	80
no drawback on	129
reducing and bottling in bond	75, 76
samples	110
sizes of packages	27, 63
used in manufacture in bond	72
Stamping of invoice	33
Standards for condensations	109
State Supreme Court, right of trial in	177-179
Stiffening permit	98
Substitutes for butter	26
Suffrance wharfs, security	4
Sugar in jam and other products—drawback	131
Summons to witness—inquiries	182
Sundays—working on	19, 22
Tea, standard for	28-30
Time for making entries	43
Tobacco—	
factory—licensed warehouse	59
manufacture for export	74
no drawback on	129
samples	65, 110
sizes of packages	27, 63

Subject.	INDEX—continued.	Regulation No.
Tourists' goods —deposit of duty	124
Trade within a State (by sea)	148
Transfer of bonded goods	46-48
Transhipment —		
entries	40
delivery for	42
Transire —		
coasting trade	148
for oversea ships, <i>via</i> ports	104
trade within a State	150
Transit permits —		
delivery under	42
generally	46-48
Travellers' samples —		
deposit of duty	124
repacked in warehouse	65
Trial in High Court , right of	177-179
Undervaluation of <i>ad valorem</i> goods	112-122
Unshipment without entry	45
Valuation of <i>ad valorem</i> goods	34, 112-122
Vessels trading within a State	148-153
Warehoused goods for public exhibition	61-62
Warehouse fees	50-60
Warehousing and warehouses generally	49-97
Warehousing entry	38
Warehouses —		
delivery from	78-91
duty paid goods in	92
exhibitions	61-62
free goods in	92
general and private	50-54
King's	93-97
machinery	55-56
magazine	63
manufacturing	57-59, 70-76
payment of fees	60
reduction of spirits in	75, 76
re-gauges, re-weights, re-examinations, &c.	77, 83, 90
shows	61
sorting, bottling, packing, or repacking in	63-69
wines and spirits delivered at original quantities and strengths	80
Warrant of execution (Customs inquiries)	185-187
Weight of goods for Inter-State transfer	155
Wedding presents —deposits of duty	124
Wharfs , security	3
" sufferance, security	4
Wine —		
delivery at original quantity and strength	80
no drawback on	129
samples	110
size of packages	63
Witnesses —inquiries under Customs Act	181-182
Working days and hours	19-21, 153