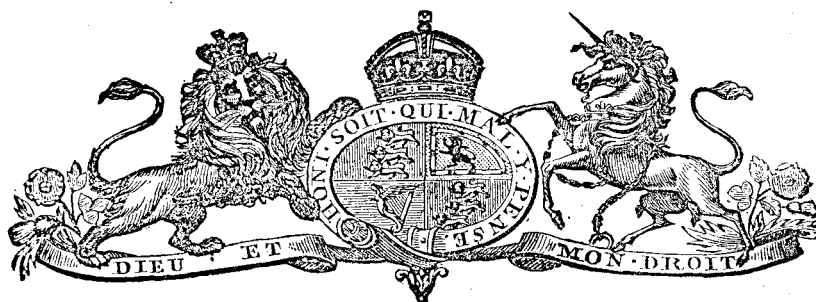


No. 2 of 1907.



In the name of His Majesty, EDWARD VII., of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas King, Emperor of India, &c., &c., &c.

KING'S REGULATION

(Made by His Majesty's High Commissioner for the Western Pacific, in accordance with the provisions of the Pacific Order in Council, 1893.)

TO PROVIDE FOR THE LEVY OF AN IMPORT DUTY ON TOBACCO AND FOR THE COLLECTION AND MANAGEMENT OF THE REVENUE OF CUSTOMS IN THE BRITISH SOLOMON ISLANDS PROTECTORATE.

[L.S.] EVERARD IM THURN.

Interpretation.

IN this Regulation the term—

- “ High Commissioner ” shall mean His Britannic Majesty's High High Commissioner. Commissioner for the Western Pacific.
- “ Resident Commissioner ” shall mean the Resident Commis- Resident Commis- sioner of the British Solomon Islands Protectorate ; sioner.
- “ Officer of Customs ” shall mean any person duly appointed and Officer of Customs. employed to carry out or to assist to carry out any of the provisions of this Regulation or any Regulation that may hereafter

Vessel boat or ship.	hereafter be in force for the collection of Customs dues in the British Solomon Islands Protectorate ;
Goods	“ Vessel ” “ boat ” or “ ship ” shall mean anything made or used to carry by water or to have hold or contain on water any human being or any goods or property whatever ;
Owner.	“ Goods ” shall mean any animal money bills notes bonds or any movable property of any kind whatever ;
Master.	“ Owner ” shall mean the actual owner of any goods or his agent or the consignee of any goods or his agent ;
Protectorate.	“ Master ” shall mean any person except a pilot having charge of any vessel boat or ship ;
Deputy Commissioner.	“ Protectorate ” shall mean and include the islands of the British Solomon Islands Protectorate and the water of the said islands for three miles seaward from low-water mark of any part thereof ;
	“ Deputy Commissioner ” shall mean a Deputy Commissioner for the Western Pacific appointed under the provisions of the Pacific Order in Council 1893.

IMPORT DUTY ON TOBACCO.

Duty of one shilling per pound on tobacco.	1. On and after the coming into force of this Regulation duty at the rate of one shilling for each pound avoirdupois weight shall be collected and paid on all tobacco manufactured and unmanufactured imported into the Protectorate. Provided that any duty that may have been properly and lawfully collected under the provisions of “ The Solomons (Tobacco) Import Duty Regulation 1906 ” that is to say after the third day of November one thousand nine hundred and six shall be deemed to have been collected under this Regulation.
Duty collected under Regulation of 1906.	

PORT OF ENTRY.

Gavutu to be port of entry.	2. The port of Gavutu between the islands of Gavutu and Florida shall be deemed to be a port of entry under this Regulation as if the same had been proclaimed hereunder in the manner provided in section seventy-seven (2) hereof.
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ARRIVAL AND ENTRY INWARDS OF VESSELS.

Vessels arriving in the Protectorate to make direct for a port of entry.	3. The master of any vessel arriving in the Protectorate shall not anchor his vessel at any place not a port of entry nor delay unnecessarily after having entered the waters of the Protectorate in making for the port of the Protectorate to which the vessel is bound.
Customs officer may board vessel arriving in waters of the Protectorate.	4. On the arrival of any vessel within the waters of the Protectorate any officer of Customs may at any place and at any time proceed on board such vessel, and if by boat the display by such officer of a flag of not less dimensions than four feet by two feet with the upper horizontal half blue and containing the Union Jack and the lower horizontal half white with the letters “ H.M.C. ” conspicuous thereon shall be deemed sufficient proof of the authority of such officer and any person other than an officer of Customs displaying such a flag shall be liable to a penalty not exceeding fifty pounds or in default of payment to imprisonment not exceeding two months.
Vessel to bring to and receive Customs officer on board.	5. The master of any vessel arriving in the Protectorate who shall refuse to receive any officer of Customs at any place on board such vessel or who shall refuse or neglect to bring his vessel to when hailed

hailed by any officer of Customs in any boat as provided in the last preceding section or by the master or commander of any vessel employed in the service of the Protectorate having a proper ensign hoisted shall be liable to a penalty not exceeding two hundred pounds nor less than fifty pounds or in default of payment to imprisonment not exceeding six months nor less than one month, and such vessel arriving in the Protectorate as aforesaid may be fired at or into if not brought to after a warning shot, and if it is necessary to chase such vessel in order to get on board the same, and if during such chase any goods on board the same are thrown overboard or staved or destroyed to prevent seizure such vessel and any goods on board thereon shall be confiscated to the Crown and the master or commander of any vessel firing at or into any vessel as aforesaid and any person acting by his direction shall be and is hereby indemnified and discharged from any indictment penalty action or other proceeding for so doing.

6. On the arrival of any officer of Customs on board any vessel as provided in the two last preceding sections the master of such vessel shall if required so to do provide the said officer with suitable sleeping accommodation in the cabin of such vessel, and shall supply such accommodation and suitable and sufficient food to the said officer as long as such officer shall remain on board.

Sleeping accommodation for Customs officer.

7. Any officer of Customs going on board any vessel as hereinbefore provided may remain thereon until all goods shall have been duly discharged or until her departure, and may demand all the papers of such vessel and shall have free access to every part thereof and may search for any goods in any part of such vessel and may require the master of the same to remove any hatchway or to open any door compartment or place or any trunk box chest or package of any kind that in the opinion of such officer of Customs could contain any goods and if the master aforesaid shall refuse to comply with such request the said officer of Customs may break open or cause to be broken open any hatchway door compartment or place or any trunk box chest or package of any kind and any dutiable goods found concealed therein or any goods packed in the same packages with or used to conceal such dutiable goods shall be forfeited. Such officer may also fasten down any hatchway and secure any store-room cabin place or compartment and may seal mark or otherwise secure any goods on board such vessel and if the said officer shall place any lock mark fastening or seal upon any hatchway store-room cabin place or compartment or on any goods or ship's stores or on any package on board and should so long as the said vessel is within the waters of the Protectorate such lock mark fastening or seal be opened altered or broken by any person without the consent and authority of an officer of Customs, or if any goods or ship's stores be secretly conveyed away or removed from any place where they were secured by the said officer, or if any hatchway after being fastened down as aforesaid or if any store-room cabin place or compartment after being secured as hereinbefore provided be opened without the consent and authority of an officer of Customs, or if the master of any vessel refuses to deliver to any officer of Customs all the papers of such vessel on demand as aforesaid, the master of such vessel shall for every such offence be liable to a penalty not exceeding two hundred pounds nor less than twenty-five pounds and in default of payment imprisonment not exceeding six months nor less than fourteen days.

Officer may search vessel secure compartments and mark goods.

8. No goods or ship's stores shall be landed transhipped or removed in any way whatever from any vessel approaching or arriving in the Protectorate after such vessel shall have arrived within four leagues

No goods to be removed from vessel until entered at Customs

leagues of the coast of the Protectorate, nor shall bulk be broken nor any goods or cargo be restowed on such vessel so as to facilitate the unloading of such goods or their removal from such vessel until permission shall have been given by the proper officer of Customs for such landing transshipment or removal as hereinafter provided, and the master of any vessel from which any goods or ship's stores are landed transhipped or removed without permission as aforesaid or on which bulk is broken or any goods or cargo restowed as hereinbefore mentioned, and any person receiving such goods or assisting to remove the same from any vessel or from any place after removal from any vessel shall be liable to a penalty not exceeding two hundred pounds nor less than fifty pounds and in default of payment to imprisonment not exceeding six months nor less than two months, and any goods so removed or received shall be forfeited to the Crown as well as any boat cart dray animal or other conveyance found by any officer of Customs receiving or removing the same.

Entry inwards to be made within twenty-four hours.

9. The master of any vessel arriving from beyond the Protectorate shall within twenty-four hours after arrival in any port of entry unless prevented by the operation of any quarantine law proceed to the Custom House or to the office of the Resident Commissioner and shall there produce for examination by the proper officer unless previously transmitted thither the vessel's clearance from the last port of departure the shipping bills and stores list the certificate of registry the list of passengers on board and the manifest of the cargo of such vessel, and also the bill of lading or a copy thereof for every part of the cargo on board, the vessel's log-book and the crew's articles of agreement, and shall subscribe a declaration or declarations and answer any reasonable question in respect of each or any of these matters or connected with the last voyage of the vessel on oath or otherwise as may be required by such proper officer of Customs and on such form or forms as may be from time to time ordered by the High Commissioner for that purpose.

Officer may require dutiable goods to be properly secured.

10. If in the opinion of any officer of Customs any hatchway door lid cover partition or any other article on any vessel containing dutiable goods is defective in any way in whole or in part and not adapted to afford sufficient security or protection to any dutiable goods on board such vessel the officer aforesaid shall deliver to the master of the vessel a note in writing requesting that any defect as hereinbefore mentioned shall be supplied and remedied within a time to be specified therein, and if any reasonable request so made is not complied with within a reasonable time the master aforesaid shall on conviction be liable to a fine not exceeding one hundred pounds nor less than five pounds or in default to imprisonment not exceeding three months nor less than seven days.

Master of wrecked vessel to report.

11. Whenever any vessel shall be wrecked at any place within the Protectorate the master thereof if landed in the Protectorate shall as soon as possible make a report of such vessel as far as practicable in accordance with the provisions of section nine hereof.

IMPORT ENTRIES FOR GOODS.

Import entries to be passed within forty-eight hours.

12. The owner of any goods shall present to the Resident Commissioner or to the proper officer of Customs a correct import entry in a form to be approved by the High Commissioner for any goods imported by any vessel for transshipment on board any other vessel or to be landed in the port where such vessel may be lying and shall

shall pay the duty (if any) and other charges properly leviable on such goods within twenty-four hours after such vessel has been reported by the master thereof as hereinbefore provided if the amount of goods on board such vessel for the owner aforesaid is under fifty tons by weight or measurement, and within forty-eight hours if the amount of such goods exceeds fifty tons. But if the owner fails or neglects to do so within the above period then the master or agent of the vessel aforesaid may present the entries at the office of the Resident Commissioner or at the Custom House and pay the duty (if any) and charges aforesaid, and it shall be lawful for the proper officer to deal with such import entries as if they had been presented by the owner of such goods.

13. On passing an import entry for the transshipment of any dutiable goods coastwise the owner of such goods shall sign a bond which shall be in a form to be approved by the High Commissioner in a sum not less than once the value of the goods to be transhipped as estimated by the proper officer of Customs with twice the duty payable on such goods added thereto, and the owner of such goods shall also if so required by the Resident Commissioner or officer of Customs find the personal security of one or more persons to be approved by the Resident Commissioner or officer of Customs at any port that such goods will be duly transhipped to the vessel mentioned in the said bond and that they will be conveyed direct and intact to some port of entry in the Protectorate specified in such bond, and that they will be duly reported to the Customs authorities there and an import entry passed for the same as if they had arrived in that port direct from beyond the Protectorate.

Bond for transshipment of dutiable goods coastwise.

14. On passing an entry for the transshipment of any dutiable goods foreign the owner of such goods with one or more persons to the satisfaction of the proper officer of Customs shall enter into a bond which shall be in a form to be approved by the High Commissioner and for a sum not less than once the value of the goods to be transhipped as estimated by the proper officer of Customs with twice the duty payable on such goods added thereto that such goods will be removed direct to the vessel specified in such bond as about to export the said goods, that the said vessel will proceed on her course from the port of entry where such goods are put on board such vessel out of the Protectorate without coming to anchor at any spot therein except at a port of entry and without any unnecessary delay, and that such goods will not be removed from such vessel nor landed or transhipped at any place within the waters of the Protectorate except under the supervision and with the permission of the proper officer of Customs but will be landed or transhipped at the ports or places mentioned in the bond aforesaid.

Bond for transshipment of dutiable goods foreign.

15. On passing an import entry for the removal of any dutiable goods from any vessel to a Government bonded-warehouse or other Government building or to a private bonded-store the owner of such goods shall enter into a bond in a form to be approved by the High Commissioner in a sum not less than once the value of the goods concerned as estimated by the proper officer of Customs with twice the duty payable on such goods added thereto that such goods will be conveyed direct and intact from the vessel importing them to the Government bonded-warehouse or other Government building or to the private bonded-store specified in the bond aforesaid and duly lodged therein, and that such goods will not be removed from the said Government bonded-warehouse or other Government building or private

Bond for removal of dutiable goods to bonded-warehouse.

private bonded-store except as hereinafter provided and with the authority and permission of an officer of Customs.

Permit for landing goods before passing import entries.

16. When all particulars affecting any vessel shall have been made known to the proper officer of Customs as provided in section nine hereof such officer may then in special cases grant a warrant in writing to the officer of Customs on board of such vessel to permit the landing of any goods therefrom for which import entries have not been passed or on which Customs dues have not been paid, and the storing of the same at the risk and expense of the owner of such goods or of the master or the agent of the vessel as may be agreed upon and in such place and in such manner and subject to such terms and conditions as he may deem necessary.

Bond for landing goods before passing import entries.

17. Before any permit is granted as provided in the last preceding section for the landing of any goods from any vessel without previously passing import entries therefor or on which Customs dues have not been paid the owner of such goods or the master or agent of the vessel importing such goods shall enter into a bond in a form to be approved by the High Commissioner and in a sum to be fixed by the Resident Commissioner and with such other additional security for the payment of duties and other charges as may by the Resident Commissioner be deemed necessary that the goods aforesaid shall under the supervision and control of the officers of Customs be conveyed direct from such vessel to some place previously approved by and secured to the satisfaction of the Resident Commissioner and specified in such bond and that the said goods shall remain there under the supervision and control of the officers of Customs as aforesaid but at the risk and expense of such owner or of such master or agent and such other additional personal security as may have been demanded until import entries shall have been passed for the same as hereinbefore provided, and that such import entries shall be passed and all dutiable goods removed from such place as aforesaid within a date to be specified in such bond which shall however not exceed fourteen days, and that all goods whether dutiable or non-dutiable landed from any vessel as aforesaid shall until such entries are passed or until they are removed under proper authority to a Government bonded-warehouse or other Government building or to a private bonded-store be kept intact and secure under lock and key in a separate store or compartment which shall contain no other goods than goods landed under a permit as provided in this section and that such key shall remain in the custody of an officer of Customs so long as such officer may deem necessary.

Goods may be discharged into receiving-store before entry inwards of vessels.

18. When at any port of entry a receiving-store shall have been erected to facilitate the speedy discharge of cargo from vessels arriving in such port of entry and when such receiving-store shall have been proclaimed by the High Commissioner as a place for the temporary reception of dutiable and other goods any goods on any vessel arriving in the Protectorate from abroad may on the written permission of the proper officer of Customs to the master or agent of such vessel be received into such store before the said vessel has been entered inwards, but the entry inwards of such vessel and the clearance outwards for the same as hereinafter provided must be duly and properly made by the master thereof before the vessel leaves the port, and the proper import entries as hereinafter provided shall be passed in respect of any goods landed in such receiving-store before the same can be removed therefrom and no goods of any kind or description shall be removed from such receiving-store without the consent and authority

authority of the officer of Customs, and any goods removed without such consent and authority shall be forfeited and any person concerned in the removing or any person receiving such goods knowing the same to have been removed without the consent and authority of an officer of Customs shall be liable to a fine not exceeding one hundred pounds nor less than twenty-five pounds or in default to imprisonment not exceeding three months nor less than one month.

19. If entries for goods so imported shall not be presented as aforesaid and the duty (if any) and other charges paid to the proper officer of Customs or if any goods deposited in a receiving-store shall not be removed therefrom on the written request of the officer of Customs in charge of such store or within such period as the Resident Commissioner or proper officer of Customs may in writing allow, such goods shall be stored at the risk and expense of the owner thereof and shall until removed by such owner be liable to a charge for storage receiving and delivery three times greater than the authorised charges for goods when deposited in a Government bonded-warehouse or in any other Government building and if all charges thereon are not paid to the Resident Commissioner or proper officer and such goods removed within one month the Resident Commissioner or proper officer may cause a notice to be posted at the Government offices of the port of entry giving the marks of any such goods with the name of the owner thereof (if known) and shall also fix a day on which such goods shall be sold by auction accordingly whereupon such goods shall be sold by auction and the proceeds of such sale shall be devoted to the payment of any duty and wharfage leviable together with any expenses connected with the removal storage advertising and sale thereof and the surplus (if any) shall be paid to the owner of such goods if claimed within twelve months from the date of sale and if no claim be made within that period such surplus shall be forfeited to the Crown.

Goods not passed for or not removed from receiving-store to be sold.

20. For all articles of passengers' luggage liable to duty that may be in excess of the quantity allowed into the Protectorate free of duty there shall before such articles are removed from any vessel be passed an import entry and duty paid thereon by the owner of such articles in the manner hereinbefore provided or a bond entry shall be passed for such articles and the same deposited in a Government bonded-warehouse or other Government building or in a private bonded-store as hereinbefore provided, and any neglect or refusal to pass such import or such bond entry as aforesaid shall render the person importing any such article into the Protectorate or in whose possession the same may be found by any officer of Customs liable to a penalty not exceeding twenty-five pounds nor less than one pound and in default of payment to imprisonment not exceeding one month nor less than two days and any such articles so found as aforesaid shall be forfeited to the Crown, but nothing contained in this section or in this Regulation shall prevent the payment of any Customs dues leviable on any article contained in the personal luggage of any passenger arriving in or leaving the Protectorate to any officer of Customs on board any vessel in such manner as may from time to time be determined by the High Commissioner.

The landing of passengers' luggage.

GOVERNMENT BONDED-WAREHOUSES.

21. It shall be lawful for any Customs officer in charge of any Government bonded-warehouse or other Government building to refuse to admit any goods for storage therein if he considers that such goods cannot be placed there without causing damage either to the building

Dangerous goods may not be received in Government bonded-warehouse.

building itself or to any other goods therein or likely to be received therein. If any goods as aforesaid are left at or near to any Government wharf or bonded-warehouse or any receiving-store or other premises used for the storage of goods before passing import entries after any officer of Customs has refused to receive such goods into any Government bonded-warehouse or other Government building and if on the request of the said officer to the person bringing the said goods to or near to such Government wharf Government bonded-warehouse receiving-store or other Government building such goods are not removed within a time specified by the officer of Customs aforesaid and duty paid thereon before such removal it shall be lawful for such officer to cause such goods to be sold and from the proceeds of the sale thereof to deduct any duty or any other charges payable to the Crown on account of such goods, and if the goods as aforesaid cannot be sold such officer may cause the same to be destroyed and no claim shall lie against such or any other officer or against the Crown on account of such destruction or on account of any damage arising from the loss or exposure of any such goods.

Account to be kept
of goods ware-
housed.

22. The officer in charge of any Government bonded-warehouse or other Government building shall on receiving such goods into such warehouse or other building compare such goods as far as practicable with the import entry for warehousing the same and shall forthwith make due and regular entry of the receipt of the goods aforesaid in a book to be kept for that purpose according to a form to be prescribed by the High Commissioner, and after the receipt of the proper authority on a form duly appointed shall on the delivery or re-warehousing of such goods duly and regularly enter such delivery or re-warehousing in the book aforesaid.

Goods may be
repacked in bond.

23. All goods removed to a Government bonded-warehouse or other Government building or to a private bonded-store shall be removed thither in the original packages in which imported unless with the special permission of the Resident Commissioner or proper officer of Customs at any port, but the owner of any goods in any Government bonded-warehouse or other Government building or private bonded-store or any person employed by him may with the permission of the Resident Commissioner or proper officer of Customs take samples of such goods on payment of a fee to be approved by the High Commissioner or may bulk sort lot pack or repack any goods with the exception of spirits which shall be repacked only for ship's stores and provided that no package so repacked shall be of less dimensions or contain a smaller quantity of any article than may from time to time be determined by the Resident Commissioner or proper officer of Customs at any port.

Removal of goods
from bond.

24. Any dutiable goods deposited in any Government bonded-warehouse or other Government building or in any private bonded-store may after payment of all moneys owing thereon to the Crown be removed therefrom by the proper owner (1) by passing an export entry for such goods and entering into a bond as hereinafter provided for the export of dutiable goods or (2) by passing an entry for home consumption and paying duty on such goods or (3) by passing an entry in respect of such goods for the removal of dutiable goods to a Government bonded-warehouse or other Government building or to a private bonded-store and entering into a bond as required in section fifteen of this Regulation. And any dutiable goods removed from any Government bonded-warehouse or other Government building or from any private bonded-store save as provided in this section (unless
with

with the written permission of an officer of Customs) shall be forfeited to the Crown, and any person removing or assisting or aiding or abetting in removing such goods except in a manner provided in this Regulation, and any person receiving such goods shall be liable to a fine not exceeding two hundred pounds nor less than twenty-five pounds and in default to imprisonment not exceeding three months nor less than fourteen days.

25. Should the owner of any goods left three years in any Government bonded-warehouse or private bonded-store not remove such goods at the expiration of that period nor pass any entry to have such goods re-warehoused the Resident Commissioner shall cause a notice to be inserted in the New South Wales and Queensland Government Gazettes and in one other newspaper giving the marks of any such goods with the name of the owner thereof if the name of the owner is known, and with the date on which such goods were received into any Government bonded-warehouse or other Government building or into any private bonded-store and shall name a day which shall be not less than three months from the date of such notice on which the said goods shall be sold by public auction if not previously dealt with by the proper owner in the manner hereinbefore provided in section twenty-four hereof and shall cause the same to be sold accordingly.

Goods if not dealt with after three years to be sold by auction.

26. On the sale by auction of any goods as aforesaid there shall be deducted from the proceeds of sale after payment of any necessary expenses connected with the sale thereof any Customs duty and any other fee or charges payable to the Crown on such goods, and the surplus (if any) after such payments have been made shall be paid into the Protectorate Treasury and if not claimed by the owner of the goods aforesaid within twelve months shall be forfeited to the Crown. But should any goods as aforesaid be unsaleable or should their condition or value be such that the proceeds of sale would not in the opinion of the Resident Commissioner pay the necessary expenses of sale by public auction such goods may be destroyed, and neither the owner thereof nor any person or persons shall have any claim against any officer of Customs nor against the Crown for the destruction of such goods.

Proceeds of sale how disposed of.

27. When any goods have been received into a Government bonded-warehouse or other Government building or so long as any goods remain therein the owner of such goods may at any time on application to the officer of Customs in charge of such warehouse or building and on payment of the proper fee receive a certificate to be called a "Bond Certificate" in such form as may be from time to time approved by the High Commissioner stating that such goods are in the Government bonded-warehouse or Government building and containing a description of such goods so far as known to such officer and when the same were deposited in such warehouse or building. On the issue of any certificate as aforesaid the officer granting the same shall make due entry thereof in a book to be kept for that purpose and no goods in respect of which a certificate has been granted as hereinbefore mentioned shall be removed from the Government bonded-warehouse or other Government building unless the certificate aforesaid shall be produced along with the invoice bill of lading or shipping receipt required under this Regulation in connection with the removal of any goods from a Government bonded-warehouse. The certificate shall be issued for and include only unbroken packages and of these only such packages as were bonded on one day by the owner thereof aforesaid and may be transferred by regular assignment but only for all the goods mentioned in the certificate and in the form thereon.

Transferable bond certificate may be issued by officer of Customs.

thereon provided and any person to whom the certificate has been so assigned producing the same at the Government bonded-warehouse or other Government building mentioned therein shall be held to be the owner of the goods described in the certificate, and on the surrender of the certificate to the officer of Customs who shall immediately cancel the same the goods shall be delivered to the said person on the payment of all dues and charges thereon and no claim on account of such goods so delivered shall lie against any officer of Customs or against the Crown. The fee payable on the certificate under this section shall be at such rate per package as may be from time to time fixed by the Resident Commissioner and approved by the High Commissioner.

PRIVATE BONDED-STORE.

License may be granted for private bonded-store.

28. It shall be lawful for the Resident Commissioner with the approval of the High Commissioner to issue from time to time at his discretion to any fit and proper person a license to keep at any port of entry a private bonded-store for the reception and storage therein of dutiable goods, and the Resident Commissioner may on any reasonable grounds with the like approval as aforesaid at any time cancel or refuse to renew any such license, and in the event of the license being cancelled no refund of any part of the sum paid on account of such license shall be made to the licensee, and any dutiable goods in such private bonded-store shall be removed at the expense of the licensee thereof to a Government bonded-warehouse or to some other Government building.

Rate payable for license for private bonded-store.

29. There shall be paid in advance on account of any such license as aforesaid which shall be issued to terminate on the last day of the months of March June September or December respectively such sum as the Resident Commissioner may direct and the High Commissioner may approve.

Security to be given by licensee.

30. No license shall be issued for any building to be used as a private bonded-store until the same has been inspected by the Resident Commissioner or by some officer deputed by him for that purpose and until the Resident Commissioner is satisfied as to the form arrangement safety and security of the building, and until the applicant for such license has if required given sufficient security in a sum to the satisfaction of the Resident Commissioner in the form of a bond signed by such applicant and if required by two other persons to be approved by the Resident Commissioner that the building aforesaid shall be kept in proper repair that no new door or possible entrance of any kind whatever will be made into such building and no alteration by way of repairs or otherwise shall be made in or on any part of such building so licensed except with the previous sanction and consent of the Resident Commissioner, and that all dutiable goods received therein shall be stowed so as that access thereto may be easy, and that all such goods shall be accounted for to the satisfaction of the proper officer of Customs, and that no dutiable goods will be received into or removed from such private bonded store except in the presence and by the consent and permission of an officer of Customs and after passing an entry as hereinbefore provided to enable such goods to be taken to a Government bonded-warehouse or to a private bonded-store, or after the proper entries have been passed to permit such goods to be exported or to be used for home consumption or to be otherwise disposed of according to law.

31. Neither the Crown nor any officer of the Protectorate shall be liable for any damage that may occur to any dutiable goods or for any loss that may occur directly or indirectly in connection with any dutiable goods while the same are being conveyed to or are kept in any private bonded-store licensed to receive and store dutiable goods.

Irresponsibility of Crown for goods in private bonded-store.

THE COLLECTION OF CUSTOMS DUES.

32. All Customs dues warehouse wharfage and other charges payable to the Crown on any goods under this Regulation or that may become payable under any proclamation issued by the High Commissioner in virtue of the powers vested in him by this Regulation or under any Regulation that may hereafter be in force in the Protectorate shall be paid in full at or before the time that an entry is passed for such goods whether such entry be an import or export entry or an entry for home consumption and before such goods are removed from the control and custody of the proper officer of Customs, and such dues and charges shall be paid to the Resident Commissioner or to any officer of Customs or to such other officer at any port of entry as may be appointed by the High Commissioner to receive the same and should the hours for payment of such dues not be fixed by the Resident Commissioner such hours shall be between nine A.M. and three P.M. on ordinary working-days and between the hours of nine in the forenoon and twelve on Saturdays. All dues and charges as aforesaid shall be paid in current British coin or may at the discretion of the Resident Commissioner or other proper officer of Customs be paid by cheque crossed in such manner as the Resident Commissioner or officer of Customs may direct. Any over-payment of Customs dues made in respect of any goods shall on application in the appointed manner be refunded to the person entitled to receive the same.

Mode of payment of dues.

Refunds of over-paid duty.

33. When the owner of any goods now liable or that may hereafter become liable to the payment of duty wishes to remove such goods from any Government bonded-warehouse or other Government building or from any private bonded-store by the payment of Customs dues and other charges thereon the owner aforesaid shall pass an entry at the Custom House or at the office of the Resident Commissioner for the same for home consumption. At the time that such entry is passed the invoice and bill of lading or shipping receipt for such goods shall be produced to the Resident Commissioner or other proper officer of Customs and upon such invoice or upon the import entry passed for such goods or upon the entry of such goods made by the proper officer of Customs on receiving such goods into a Government bonded-warehouse or other Government building or private bonded-store Customs dues shall be calculated and paid.

Payments of Customs dues on goods removed from bond.

ENTRY OF VESSEL OUTWARDS.

34. The master of any vessel about to sail beyond the Protectorate shall not less than twenty-four hours before any outward cargo is taken on board such vessel or before the sailing of the said vessel should the same sail without taking on board any cargo complete an entry outwards at the Custom House of some port of entry or at the office of the Resident Commissioner producing before the Resident Commissioner or the proper officer of Customs any papers or documents connected with such vessel as may be demanded by such officer and such entry outwards shall be in such form and

Master to enter vessel outwards before taking in cargo.

of such dimensions as may from time to time be approved by the High Commissioner and shall be of one of the following classes :—

- (1) A direct Entry Outwards for any vessel sailing with or without cargo from the port of entry where such vessel lies to some port or place outside the Protectorate ;
- (2) An indirect Entry Outwards for any vessel sailing from a port of entry as aforesaid with or without outward cargo to some other port or ports of entry in the Protectorate to proceed thence beyond the Protectorate ;
- (3) A special Entry Outwards to be granted by the Resident Commissioner or any officer of Customs authorised by him for the purpose who may demand any security that may by him be deemed requisite that the conditions on which such special entry outwards is granted will be complied with for any vessel sailing from a port of entry or from some place not a port of entry with or without outward cargo on board to take in outward cargo at some place or places in the Protectorate not a port or ports of entry and to sail thence calling at a port of entry or without again visiting a port of entry in the Protectorate as may have been permitted in such special entry outwards.

35. The master of any foreign-going vessel as aforesaid who takes causes or permits any goods to be taken on board such vessel before completing an entry outwards as herein provided or that sails or attempts to sail from the Protectorate without completing the proper entry outward in each case as hereinbefore provided or that passes an "indirect entry outwards" and does not call at any port of entry in the Protectorate mentioned in such "indirect entry outwards" shall at any time within three years thereafter on conviction before a Deputy Commissioner having jurisdiction in the Protectorate be liable to a penalty not exceeding one hundred pounds nor less than twenty-five pounds or in default of payment to imprisonment not exceeding three months nor less than one month.

Cargo outwards not to be shipped without permission until all cargo is discharged.

36. No entry outwards as provided in the last preceding section shall enable the master of any vessel to take or receive on board any outward cargo until all inward cargo shall have been discharged and removed from such vessel, provided however that whenever the Resident Commissioner or any officer of Customs at any port of entry is satisfied that it would be expedient to allow outward cargo to be shipped at the same time that inward cargo is being discharged or before all inward cargo is removed from any vessel, and that such can be done without injury to the public revenue such Resident Commissioner or officer of Customs may permit outward cargo to be put on board any vessel before all inward cargo has been discharged or removed from the same.

EXPORT ENTRY OF GOODS.

Goods for export may be examined by any officer of Customs.

37. Any goods shipped or brought for shipment may be examined by any officer of Customs at any place before or after an export entry is passed for such goods and the opening for that purpose of packages containing such goods and the weighing repacking and if brought on the request of an officer of Customs to a Custom House for examination the landing and shipping thereof shall be done by or at the expense of the exporter, and any goods in respect of which no export entry has been passed as provided in the last preceding section found on board any vessel by any officer of Customs after a clearance has

has been granted to such vessel as provided in section forty-two hereof shall be forfeited to the Crown.

38. No dutiable goods and no goods on which any drawback of any duty is claimed under this Regulation or under any proclamation framed in accordance with the provisions thereof shall for the purpose of being exported from the Protectorate or of being removed from any place in the Protectorate to any other place therein be put on board any vessel of less dimensions than thirty registered tons without the permission of the Resident Commissioner or an officer of Customs nor on board any vessel whatever not provided with the means of properly securing any goods as aforesaid to the satisfaction of any officer of Customs.

Dutiable goods not to be shipped in vessel under thirty tons register.

39. An export entry for dutiable goods shall be completed by the owner of such goods before the same are removed from the place where such goods may have been legally deposited, and one copy of such entry duly passed and signed by the Resident Commissioner or by an officer of Customs shall be delivered to the officer of Customs charged with the safe keeping or delivery of the said goods before such officer shall deliver up the same or allow them to be removed from his control. And an export entry for any goods on which any drawback of duty is allowed shall be passed before such goods are shipped, and at the time of completing any export entry as aforesaid the owner of the goods described in such entry shall enter into a bond for any sum to be approved by the Resident Commissioner or other officer of Customs and which if required shall be signed by at least one other person besides the owner of the said goods to the satisfaction of the Resident Commissioner or of an officer of Customs that the goods to be exported as aforesaid shall within such time and by such route by such vessel as may be specified in such bond under the supervision of an officer of Customs be duly put on board the vessel mentioned in such bond and that they will not be used on board such vessel in the Protectorate nor landed or removed from such vessel at any place within the waters of the Protectorate except to be returned as may be permitted or directed by the Resident Commissioner or by an officer of Customs to a Government bonded-warehouse or any other Government building or to a private bonded-store or by passing an import entry for the said goods in the manner heretofore provided in this Regulation for goods imported into the Protectorate from abroad.

Export entry and bond for dutiable goods for export.

40. The owner of any dutiable goods exported as provided in the last preceding section and any co-obligant signing along with such owner the bond required under the said section shall not be held as relieved from obligation in respect of such bond until a landing-certificate has been produced to the Resident Commissioner or to the proper officer of Customs at the port whence such goods were exported signed by some Customs or Consular officer at the place where such goods were landed or in the event of there being no Consular or Customs officer at such place then the said certificate shall be signed by some person in authority there or by any two white residents in such place that the goods aforesaid were duly landed there unless the Resident Commissioner shall be satisfied without the production of such landing-certificate that the goods to which the bond refers were duly landed at the place specified in such bond or have been otherwise properly accounted for.

Landing-certificate for dutiable goods.

41. An export entry for any goods liable to any export duty shall be passed and completed before such goods are shipped and at the time of passing such entry and before the said goods are put on board

Export entry for goods liable to export duty to be passed before shipment

board any vessel for export all Customs dues leviable on such goods shall be paid to the Resident Commissioner or to the proper officer of Customs and any such goods found by any officer of Customs on board any vessel before any Customs dues on such goods have been paid or any such goods taken or received on board any vessel except in the presence and by the authority and permission of an officer of Customs may be seized by any officer of Customs and the owner of such goods shall be liable to a penalty not exceeding fifty pounds and in default of payment to imprisonment not exceeding two months and all such goods seized as aforesaid shall be forfeited to the Crown.

Clearance of vessel
outwards.

42. The master of any foreign-going vessel shall not more than twenty-four hours before such vessel leaves any port of entry in the Protectorate produce before the Resident Commissioner or an officer of Customs the register of such vessel and the crew's articles of agreement with a content or manifest on the approved form of all goods on board such vessel for export or to be carried coastwise and if required by the Resident Commissioner or by an officer of Customs all bills of lading or shipping receipts having reference to such goods with a list of all goods on board such vessel to be used as stores and provisions during the voyage and with a list of all passengers leaving such port of entry on the said vessel with their destinations, and the master aforesaid shall make and subscribe a declaration that the above-mentioned papers and documents are correct and true according to the best of his knowledge and belief and such declaration should the Resident Commissioner or any officer of Customs so demand shall be made on oath, and when the said Resident Commissioner or officer of Customs is satisfied on each and all of the above particulars then such Resident Commissioner or officer of Customs shall grant a clearance to such vessel which shall be in a form to be prescribed from time to time by the High Commissioner and the master of any vessel that shall permit or allow such vessel as aforesaid to leave any port of entry without obtaining a clearance as herein provided or that shall fraudulently subscribe any declaration or affirm on oath that any declaration as aforesaid is true when such master of such vessel knows the said declaration to be false and the master of any vessel that shall depart from any place in the Protectorate with any Customs or other Government officer on board without the consent of such officer shall be liable to a penalty not exceeding two hundred pounds and not less than twenty-five pounds and in default of payment to imprisonment not exceeding six months nor less than one month.

SMUGGLING.

Customs officer may
search any vessel
and examine any
goods.

43. It shall be lawful for any officer of Customs to go on board any vessel at any place and at any time within the waters of the Protectorate and to search for or examine any goods in any part of such vessel and to break open any cabin hold hatch compartment or any box chest or package or any other place or thing to search for any goods if the keys of any such cabin hold hatch compartment or of any box chest or package or of any other place or thing are not produced to such officer of Customs by the master of the said vessel on the request of the officer of Customs aforesaid, and any dutiable goods found therein shall be forfeited to the Crown together with all other goods contained in the same packages or used in concealing such dutiable goods, and such officer of Customs may demand the content or manifest or other list of goods on board such vessel and the list of stores and provisions for the same at the port she last quitted as well as the clearance

clearance of such vessel from the port from whence she last sailed and the bill of lading or shipping receipt for any goods found in such vessel or any other document that may be required to identify any such goods, and the master of any vessel that shall refuse to deliver up to any officer of Customs as aforesaid any key or refuse or neglect to open any cabin hold hatch compartment or any box chest or package or of any other place or thing as hereinbefore provided, or that shall refuse or neglect to produce any document demanded by such officer of Customs having reference to any goods or stores on board such vessel, or that shall refuse to bring such vessel to if under way or to bring such vessel to anchor at some port of entry on the request of such officer of Customs, and any person that shall obstruct or molest any officer of Customs in searching any vessel or while on board or near any vessel as aforesaid shall be liable to a penalty not exceeding two hundred pounds nor less than fifty pounds and in default of payment to imprisonment not exceeding six months nor less than two months.

44. When any goods not included in any declaration made under section nine hereof by the master of any vessel on her arrival in any port in the Protectorate are found on board any such vessel by any officer of Customs after any declaration as aforesaid has been made under section nine hereof, or when any goods are found on board any vessel after a clearance has been granted in the Protectorate to such vessel that are not included in the content or manifest of such vessel or in the list of stores of the same and the presence of such goods on board is not satisfactorily accounted for to the said officer of Customs, or when any officer of Customs finds on any vessel any goods that such officer has reasonable grounds for believing to have been imported into the Protectorate by some other vessel and that duty has not been paid on such goods, it shall be lawful for any such officer of Customs to seize such goods and affix thereto or thereon such marks as he may deem necessary and to remove or cause the same to be removed to the Custom House or to a Government bonded-warehouse or to any Government building for the purpose of securing the same, and unless the presence of such goods on board any vessel is satisfactorily accounted for or unless it is proved before a Deputy Commissioner that all Customs dues have been paid on such goods as the case may be such goods shall be forfeited to the Crown and the master of the vessel in which such goods were found shall on summary conviction before a Deputy Commissioner be liable to a penalty not exceeding two hundred pounds nor less than twenty-five pounds and in default of payment to imprisonment not exceeding six months nor less than one month, provided always that any other person on board such vessel whether such person is a passenger or one of the crew of the said vessel may instead of the master of such vessel at the discretion of the Resident Commissioner be proceeded against for having in his possession or for aiding or abetting in the concealing of any goods as aforesaid and any such person shall on summary conviction before a Deputy Commissioner be liable to the penalty hereinbefore mentioned in this section.

Undeclared goods to be forfeited.

45. It shall be lawful for any Deputy Commissioner on sworn information laid by any officer of Customs at any port deputed by the Resident Commissioner to issue a search warrant to enable any officer of Customs to enter upon and search any premises named in such warrant and to enable such officer of Customs to break open any place box case safe compartment or any receptacle whatever in which any dutiable goods could be concealed should the owner or occupier

Issue of search warrant by Deputy Commissioner.

occupier of such place or the owner of such box case safe compartment or other receptacle as aforesaid not open the same without delay or hindrance to the said officer of Customs and such officer of Customs may seize and remove to a Custom House or to a Government bonded-warehouse or to any Government building any goods on which such Customs officer has reasonable grounds for believing that no duty has been paid or insufficient duty has fraudulently been paid and the person in whose possession any such goods may have been found or the occupier of any house or of any premises in or on which any such goods may be found if the said goods were not found in the possession of any person other than such occupier and unless such occupier can show that the goods aforesaid were in the possession of some person other than himself shall unless it is proved to the satisfaction of the Deputy Commissioner that all duties leviable on such goods have been paid be liable to a penalty not exceeding two hundred pounds nor less than twenty-five pounds and in default of payment to imprisonment not exceeding six months nor less than one month and any such goods as aforesaid shall be forfeited to the Crown.

Individuals and travelling baggage may be searched and detained.

46. Any officer of Customs may search any person on board any vessel within the limits of any port or any person who shall have landed from any vessel although such person may have declared that he has in his possession no dutiable goods if such person is suspected by such officer of Customs to have in his possession such goods, and may examine the travelling baggage or other effects of any such person as aforesaid, and if any such goods are found on any such person or in his travelling baggage or other effects such officer of Customs may if considered necessary by him detain such person until a warrant of arrest shall have been obtained for the same or until security satisfactory to the Resident Commissioner shall have been given for the appearance of such person when summoned to appear before a Deputy Commissioner, and any dutiable goods found as aforesaid shall be seized by the officer of Customs finding the same, and any person on whom or among whose travelling baggage or other effects any such goods shall be found as aforesaid or any person in whose possession any goods so introduced into the Protectorate shall be found shall be liable to the same penalty as that provided in section twenty of this Regulation and any goods seized by any officer of Customs as aforesaid shall be forfeited to the Crown. Provided that where any search is made upon a female it shall be conducted by a female.

Means of conveyance may be stopped examined and detained.

47. It shall be lawful for any officer of Customs on reasonable suspicion or probable cause to stop and to search any boat or any other means of conveyance used or that might be used for the carriage removal or transport of any goods by water and to stop and to search any person dray cart waggon animal or any other means of conveyance used or that might be used for the carriage removal or transport of any goods by land, and if no dutiable goods shall be found the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law on account thereof, but if any dutiable goods in respect of which no entry or declaration or any false entry or declaration has been made to any proper officer of Customs or on which no duty or through fraud an insufficient amount of duty has been paid are found by such officer of Customs aforesaid in any boat or on any other means of conveyance by water or in any dray cart waggon or on any person or on any animal or in or on any other means of conveyance by land any such means of conveyance and all such goods as aforesaid and

and the person in charge of the same may be detained by such officer of Customs and the person in whose possession such goods were found or the employer of such person or the owner of such goods shall at the discretion of the Resident Commissioner be proceeded against, and if such person such employer or such owner cannot prove that all duty leviable on such goods has been duly paid then such person employer or owner as the case may be shall be liable to a fine not exceeding two hundred pounds nor less than twenty-five pounds and in default of payment to imprisonment not exceeding six months nor less than one month, and any such goods together with any boat or with any dray cart waggon animal or any other means whatever used for or in the transport or conveyance of such goods by land or by water shall be forfeited to the Crown, and any person who shall knowingly have given or assisted to give or deliver such goods to be conveyed removed or transported as aforesaid and any person that shall have assisted to remove convey or transport such goods knowing that the same were liable to the payment of duty and any person that shall have received or concealed such goods or that shall have attempted to receive or conceal the same shall be liable to a penalty not exceeding one hundred pounds nor less than twenty-five pounds and in default of payment to imprisonment not exceeding three months nor less than one month.

48. Should any officer of Customs as provided in the last preceding section demand the stopping of any boat or of any other means of conveyance removal or transport of any goods by water or of any person cart waggon or animal or other means of conveyance removal or transport of any goods by land any person in charge of or in any way employed or aiding or assisting in or about such means of conveyance either by land or water as aforesaid that shall refuse or neglect to stop any such means of conveyance or that shall refuse or neglect to permit an examination by such officer of Customs of any such means of conveyance and of any goods in or on or about the same shall on conviction in a summary manner before a Deputy Commissioner be liable to a penalty not exceeding one hundred pounds nor less than ten pounds or in default of payment to imprisonment not exceeding three months nor less than fourteen days.

Penalty for refusing to stop means of conveyance and permit examination.

49. When any dutiable goods are found in any package box or chest containing any other goods for which entries have been passed such dutiable goods if no entry has been passed therefor and their presence before discovery by an officer of Customs has not been disclosed by the owner of the same shall be forfeited to the Crown together with such package and all goods contained therein unless the presence of such dutiable goods is satisfactorily accounted for to the Resident Commissioner.

Dutiable goods concealed in packages of other goods to be forfeited.

50. In any case in which any fine is inflicted and paid under any of the provisions of this Regulation or in which any goods or any vessel or any animal or any article whatsoever is forfeited to the Crown whether such forfeiture is made along with the infliction and payment of any fine or otherwise any person giving such information to the Resident Commissioner or to an officer of Customs at any port as may have led to the detection of the offence in respect of which such fine was inflicted and paid or such forfeiture made as aforesaid may receive on the order of the Resident Commissioner any sum not exceeding one half of such fine as aforesaid or one half of the proceeds of sale after the payment of any duty and other lawful charges and necessary expenses connected with such forfeiture or one half of such fine

Reward to informer not to exceed one hundred pounds.

fine and of the net proceeds of such forfeiture as aforesaid provided that the sum so paid to any person for such information shall not in any one case exceed one hundred pounds, and provided also that on the order of the Resident Commissioner who shall report all such cases for the approval of the High Commissioner any part not exceeding one half of the amount so paid to any person informing as aforesaid may be paid to any officer or officers of Customs or to any other officer in the Protectorate service that may have rendered efficient service in securing the conviction on which such fine is paid or such forfeiture made. Any officer of Customs discovering any offence against any of the provisions of this Regulation in respect of which any fine is paid or any forfeiture made as aforesaid may on the recommendation of the Resident Commissioner receive one half of such fine and one half of the net proceeds of any forfeiture as hereinbefore mentioned, provided that the sum so paid to any officer of Customs in any one case shall not exceed one hundred pounds.

Obstructing, threatening or assaulting officer of Customs.

51. Any person that obstructs molests or hinders or resists any officer of Customs in the execution of his duty or that uses violent or threatening language to or that attempts in any way whatever to intimidate such Customs officer or that endeavours by any bribe threat or promise to cause any such officer to neglect his duty or that attempts in any way whatever to render any officer of Customs incapable of the proper discharge of his duty or that rescues or attempts to rescue any goods seized by any officer of Customs shall on conviction be liable to a fine not exceeding one hundred pounds nor less than twenty pounds and in default of payment to imprisonment not exceeding six months nor less than one month, and any person that assaults or aids abets or assists in assaulting or that procures or hires any person to assault any officer of Customs in the execution of his duty shall on conviction be liable to a penalty of one hundred pounds or in default to imprisonment for three months.

General penalty.

52. Any offence against any of the provisions of this Regulation for which no specific penalty is provided shall render any person duly convicted of the same liable to a fine not exceeding fifty pounds and not less than five pounds and in default of payment to imprisonment not exceeding three months nor less than seven days.

As to expression "hours" in construction of Regulation.

53. In the construction of this Regulation when any thing or act has been done within a number of hours specified herein in reckoning such hours in any prosecution under this Regulation Sundays and holidays shall be excluded and the expression "twenty-four hours" or "forty-eight hours" shall mean respectively twenty-four or forty-eight consecutive hours of the day—*e.g.* from noon in one day till noon of the next day is twenty-four hours.

False documents and false declaration.

54. Should any person make any false entry in any form declaration entry bond return receipt or in any document whatever required by or produced to any officer of Customs under this Regulation or should any person counterfeit falsify or wilfully use when counterfeited or falsified any document required by or produced to any officer of Customs or should any person falsely produce to any such officer of Customs under any of the provisions of this Regulation in respect of any goods or of any vessel any document of any kind or description whatever that does not truly refer to such goods or to such vessel or should any person make a false declaration to any officer of Customs under any of the provisions of this Regulation whether such declaration be an oral one or a declaration subscribed by the person making it or a declaration on oath or otherwise or should any person not

not truly answer any reasonable question put to such person by any officer of Customs under any of the provisions of this Regulation or should any person alter or tamper with any document or instrument after the same has been officially issued or counterfeit the seal signature or initials of or used by any officer of Customs for the identification of any such document or instrument or for the security of any goods or for any other purpose under this Regulation such person shall on conviction for every such offence unless where a specific penalty is herein provided be liable to a fine not exceeding two hundred pounds nor less than fifty pounds and in default of payment to imprisonment not exceeding six nor less than two months.

55. The Resident Commissioner or any officer of Customs who may be authorised by the Resident Commissioner at any port of entry is hereby authorised and empowered to administer an oath to any person for any purpose as provided in this Regulation and any person making or subscribing falsely any declaration when under any oath so administered or any person answering falsely when under an oath so administered by the Resident Commissioner or by any officer of Customs duly authorised as aforesaid any reasonable question put by such Resident Commissioner or by an officer of Customs shall in addition to any other penalty to which such person may be liable under this Regulation be further liable to be prosecuted as for an ordinary case of perjury committed in any legally constituted Court in the Protectorate.

Resident Commissioner or officer of Customs may administer an oath.

56. No compensation shall be made to the owner of any goods by the Crown by reason of any damage done or loss occasioned thereto in any Government bonded-warehouse or in any receiving-store or other Government building by fire or inevitable accident or by felony.

Irresponsibility of Crown for loss by fire, accident or felony.

57. Any officer of Customs may on the entry of any goods or at any time before or afterwards take samples of such goods for examination or for ascertaining the duties payable on the same or for such other purpose as may be deemed necessary, and such samples may be disposed of or accounted for in such manner as the Resident Commissioner may from time to time direct.

Officer of Customs may take samples of goods.

58. When the owner of any dutiable goods alleges that the goods have been damaged and claims a rebate of Customs dues thereon it shall be lawful for the Resident Commissioner if such claim was made on the first examination of the goods or when the same were first reported under this Regulation and if it is proved to his satisfaction that such damage was sustained during the voyage of the importing ship to the Protectorate and before the removal of the said goods from such ship to appoint an expert at the expense of the owner of such goods to determine the value thereof and if such goods are liable to an *ad valorem* duty the duty shall be paid on such valuation and if liable to a specific or general duty the duty shall be determined by the Resident Commissioner or by the proper officer of Customs on the valuation aforesaid but if the owner of the goods is dissatisfied with the amount of duty so fixed a final decision shall be given on the valuation of two experts to be appointed for the purpose by the Resident Commissioner, and should the value of the goods as fixed by such experts be equal to or greater than that estimated by the Resident Commissioner or officer of Customs then the expenses of such valuation shall be borne by the importer, but should such value be less than that estimated by the Resident Commissioner or officer of Customs then the expenses of such valuation shall be borne by the Protectorate. All goods derelict flotsam and jetsam and wreck brought

Customs dues on damaged goods.

brought or coming into the Protectorate and all droits of Admiralty sold therein shall at all times be subject to the same duties as goods of the like kind on importation into the Protectorate may be subject to.

LEGAL PROCEDURE.

Suits to be entered in name of Resident Commissioner.

59. Every suit or proceeding for the recovery of any duty or other charge leviable under this Regulation or for the enforcement of any penalty or for the forfeiture of any goods vessel or boat or any other articles or for the satisfying of any bond or security under this Regulation shall be entered in the name of the Resident Commissioner and shall be decided in a summary manner.

Deputy Commissioner may grant warrant of arrest.

60. When any officer of Customs makes a declaration on oath before a Deputy Commissioner that any person has been guilty of an offence against this Regulation and that in the belief of such officer of Customs there is reason to suspect that the said person would leave the Protectorate before any suit against him could be prosecuted in respect of any offence as aforesaid such Deputy Commissioner may whether an information at the time such application is made by an officer of Customs as hereinbefore mentioned has been filed before a Deputy Commissioner or not issue a warrant to apprehend such person and may require the same to give security by recognisance or otherwise for his appearance when called upon for the hearing of his case and in default of such security may commit such person to gaol or to the custody of the Police till the hearing of the case against such person before a Deputy Commissioner.

Joint and several penalties and prosecutions.

61. When any penalty is incurred under this Regulation severally or jointly by more than one person such persons may be proceeded against jointly or severally as the Resident Commissioner may deem fit, and in a case of a proceeding against several persons by joint information for the recovery of any penalty severally incurred by each of such persons such penalty shall be recoverable against each of the said persons not acquitted notwithstanding that one or more of such persons may have allowed judgment to go by confession or default or that the penalty imposed on one or more of such persons is different from the penalty inflicted on any other or others of the said persons and every judgment shall be valid and effectual against any of the persons so jointly proceeded against for the full amount of the penalty inflicted on any one of such persons respectively.

No information conviction or warrant to be quashed for defect therein.

62. Any information laid before any Deputy Commissioner for any offence committed against or forfeiture incurred or for the satisfying of any bond or security under this Regulation may be in the form and to the effect that the circumstances of each case require, and no information summons conviction or warrant of forfeiture shall be held void by reason of any defect therein, and no person shall be entitled to be discharged out of custody on account of such defect provided it be alleged in the warrant that the said person has been convicted of an offence as aforesaid and provided it shall appear to the Court before which such warrant is returned that such conviction proceeded on good and valid grounds.

Forfeitures—how made.

63. When any information shall have been laid before any Deputy Commissioner for the forfeiture of any goods vessel boat or any other conveyance or of any article whatsoever seized under this Regulation such Deputy Commissioner shall issue his summons to the person or persons owning or claiming such goods vessel boat or other conveyance or other article to appear in support of his claim to the same

same and upon such appearance or in default after due proof of the service of the summons a reasonable time before the hearing the said Deputy Commissioner may proceed to inquire into the matter and shall condemn such goods vessel boat or other conveyance or other article as aforesaid or make such order as the circumstances require, but should the owner or owners of such goods vessel boat or other conveyance or other article be unknown and the said goods vessel boat or other conveyance or other article remain unclaimed for one month they shall then be condemned by the Deputy Commissioner.

64. For the purpose of the prosecution of any appeal to the Supreme Court of the Colony of Fiji under the provisions of the Pacific Order in Council 1893 against any decision given by any Deputy Commissioner under this Regulation the Resident Commissioner for the time being shall be the respondent.

Resident Commissioner to be respondent in case of appeal.

65. If in any prosecution in respect of any goods seized for non-payment of duties or any other cause of forfeiture or for the recovery of any penalty or penalties under this Regulation any dispute shall arise whether the duties of Customs have been paid in respect of such goods or whether the same have been lawfully imported into the Protectorate or lawfully unshipped or concerning the place from whence such goods were brought there and in every such case the proof thereof shall lie on the defendant in such prosecution, and the defendant shall be competent and compellable to give evidence and any goods of a description admissible to duty seized under any provision of this Regulation by any Customs officer on any vessel or at any place whatsoever in the Protectorate or within the waters of the Protectorate shall in any proceeding before a Deputy Commissioner for the forfeiture of such goods or for the infliction of any penalty incurred in respect thereof or on the hearing on appeal of any such case before the Supreme Court of Fiji be deemed and taken to be goods liable to and unshipped without payment of duties unless the contrary be proved, and the evidence that any person acting as an officer of Customs in any proceeding relating to Customs or undertaken under this Regulation was duly authorised shall be presumed until the contrary is proved.

The burden of proof to rest with accused.

66. In any suit or procedure for forfeiture of any goods ship boat or other conveyance or of any other article if a verdict shall be found for the claimant thereof the Deputy Commissioner may certify that the seizure of such goods ship boat or other conveyance or article was reasonable and for possible cause, and such certificate shall be a bar to all future proceedings against any officer of Customs making such seizure and against the Crown in connection with such seizure.

Deputy Commissioner's certificate as to uncondemned seizures.

67. No action shall be commenced against any officer of Customs or other person acting with due authority under this Regulation for anything done in the execution of his duty or by reason of his office until one month next after notice in writing shall have been delivered to such officer or other person or left at his usual place of abode, and if any such action shall be commenced without such notice having been given and if the Court or Deputy Commissioner shall be satisfied by affidavit or otherwise that such action is brought on account of some act matter or thing done in execution of or by reason of the defendant's office such action shall be stayed.

One month's notice of action against officer.

68. Any such action against any officer as aforesaid shall be commenced within three months after the cause of action shall have arisen and if such action be brought in respect of any seizure made by such

Action against officer must be commenced within three months.

such officer such cause of action shall not be deemed to have arisen until the day after the trial of the information with respect to such seizure.

MISCELLANEOUS.

As to payment of duty on goods in manifest but not produced or landed.

69. If any goods liable to duty on importation which are specified or included in the inward report or manifest of any ship shall not be produced to the proper officer or shall not be found in the cargo which may have been landed from such ship the master of such ship shall on demand by the Resident Commissioner or by any proper officer of Customs and before such ship obtains a clearance from the port pay the duty thereon unless such goods are duly accounted for to the satisfaction of such Resident Commissioner or officer of Customs.

Repayments.

70. It shall be lawful for the Resident Commissioner to make repayment of duties on goods which have been entered to be landed but which shall not have been landed and on which duty has been paid when cause shall be shown to the satisfaction of the Resident Commissioner. Provided that the Resident Commissioner shall be empowered to retain the duty so paid if sufficient proof be not shown as to the cause why such goods have not been landed.

Short-paid duty may be recovered.

71. When customs duties or charges have been short-levied through inadvertence collusion or any other cause on the part of the officers of Customs or through misstatement as to value quantity or description on the part of the owner, or when any duty or charge after having been levied has been owing to any cause erroneously refunded the person chargeable with or who should have paid the duty or charge so short-levied or to whom such refund shall have erroneously been made shall pay the deficiency or repay the amount paid to him in excess on demand being made within twelve months from the date of the first assessment or making of the refund, and the Resident Commissioner may refuse to pass or deliver any goods belonging to or subsequently imported by such person until the said deficiency or excess has been paid or repaid.

Goods of same owner may be stopped.

Entry of goods brought back to the Protectorate.

72. All products of the Protectorate brought back into the Protectorate being of such a kind or description as if foreign would be liable to any duty of Customs on importation that may be at the time levied in the Protectorate shall be deemed to be foreign and liable to the same duties rules regulations and restrictions as foreign goods of the like kind or description. And all foreign goods on reimportation into the Protectorate whether they shall have paid duty on their first importation or not shall be liable to the same duties rules regulations and restrictions as if then imported for the first time.

Perishable or offensive goods may be destroyed.

73. If any goods deposited in a receiving-store or Government bonded-warehouse or other Government building shall be of a perishable nature or become offensive in any way it shall be lawful for the Resident Commissioner or an officer of Customs to notify the owner thereof (if known) in writing to pay the duty and other charges leviable thereon and remove them, and if such goods are not removed from the receiving-store or bonded-warehouse or other Government building within twenty-four hours from the date of such notification they may be destroyed or as soon as may be sold by auction and the proceeds shall be applied to the payment of any duty and wharfage store fees or other expenses connected with the advertising removal or sale of such goods and the surplus (if any) shall be paid to the owner of such goods if claimed within twelve months of the date
of

of such sale and if no claim be made within that period such surplus shall be forfeited to the Crown.

74. Any officer of Customs may detain on importation or landing any article of food or drink which in his opinion is unfit for human consumption and shall report forthwith the detention thereof to the Resident Commissioner who if he shall be of opinion that the goods are unfit for human consumption shall issue an order for their destruction, and the importer or owner shall have no claim for loss or damage whether pecuniary or otherwise occasioned by any action taken under the provisions of this section.

Collector may detain goods unfit for consumption.

75. In any action against the Resident Commissioner or any officer of Customs the party to such action or suit in whose favour a verdict shall be given shall if the verdict shall entitle him to costs be entitled only to his costs of suit as between party and party against the other party to such action or suit, such costs to be taxed in the usual way, and if such verdict shall be given against the plaintiff in such action or suit the costs so taxed as aforesaid shall be recoverable and recovered against the plaintiff in the same manner as costs in an ordinary action or suit in such Court are recoverable by law, but if such verdict shall be given against the Resident Commissioner or any officer of Customs as defendant in such suit the costs so taxed as aforesaid shall be paid out of the Protectorate revenue by the Resident Commissioner as costs in any other Crown suit are payable.

Costs of action.

76. Any person who shall be sentenced to undergo a term of imprisonment by virtue of any conviction under this Regulation shall undergo simple imprisonment or shall perform hard labour as the Court may decide.

Imprisonment.

77. It shall be lawful for the High Commissioner by proclamation under his hand and the seal of the Western Pacific High Commission—

High Commissioner to have power to issue proclamations regarding :

- (1) (a) to order that any article imported into the Protectorate shall be liable to the payment of import duty under this Regulation and to determine the rate of duty whether specific or *ad valorem* that shall be paid on such article ; Import duties.
- (b) to order that any article exported from the Protectorate shall be liable to the payment of export duty under this Regulation and to determine the rate of duty whether specific or *ad valorem* that shall be paid on such article ; Export duties.
- (c) to order that any such duty or duties on imports into or exports from the Protectorate under this Regulation shall cease to be levied and paid ;
- (d) to order the payment of fees for wharfage and store rent and to fix the rates at which such fees be levied ; Wharfage dues and store rent.
and
- (e) to order that such duty or fees for wharfage and store rent shall cease to be levied and paid ;
- (2) To appoint any place as may be expedient within the Protectorate as a port of entry where tobacco or goods which may hereafter be declared to be dutiable may be landed stored shipped or transhipped and where vessels may be entered and cleared and any other act or thing done that is required under this Regulation to be done at a port of entry and to determine the place or places at any port of entry where dutiable goods shall be landed or where vessels shall bring Ports of entry.

bring to in order to receive on board or to land any officer of Customs. He may also extend or curtail the limits of any port of entry or direct that any port of entry shall after a date to be specified cease to be a port of entry under this Regulation ;

Prohibitions and exemptions.

(3) To declare what goods shall be prohibited to be imported and introduced into the Protectorate and what goods shall be exempted from the payment of duties of Customs on importation or introduction into the Protectorate ;

Bonded-warehouses, receiving-stores.

(4) To appoint at any port of entry any buildings to be Government receiving-stores and bonded-warehouses for the reception and securing of any dutiable goods ;

Drawbacks.

(5) To frame rules respecting drawback of duty to be allowed on any goods exported from the Protectorate under this Regulation or to revoke or amend any such rules as may from time to time be deemed expedient, provided that no drawback shall be allowed on damaged goods and that the drawback on any goods shall not in any case exceed three-fourths of the duty originally paid on such goods ;

Passengers' luggage.

(6) To determine what articles and what quantity of such articles as may be liable to duty shall when introduced into the Protectorate as passenger's luggage be exempt from the payment of duty ;

Forms.

(7) To order what forms and documents shall be used for the purposes of this Regulation ; and

Rules.

(8) To make such other rules as to him may seem necessary for carrying into effect the provisions of this Regulation ;

and any rules or orders issued by the High Commissioner under this section shall have the same effect as if embodied in this Regulation.

Ships of Royal Navy exempt.

78. The provisions of this Regulation shall not apply to the vessels of His Majesty's Navy provided that tobacco and other dutiable goods landed from such vessels and not being for the use of His Majesty's Navy shall be dealt with in the same manner as similar goods from other vessels.

Repeal of 1906 Regulation.

79. The "Solomons (Tobacco) Import Duty Regulation 1906" is hereby repealed.

Short title.

80. This Regulation may be cited as the "Solomons (Customs) Regulation 1907."

Published and exhibited in the Public Office of the High Commissioner for the Western Pacific this eighteenth day of February one thousand nine hundred and seven.

By Command,

M. KING,

Secretary, Western Pacific High Commission.

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