

(No. 55.)



1874.

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T A S M A N I A.

H O U S E O F A S S E M B L Y.

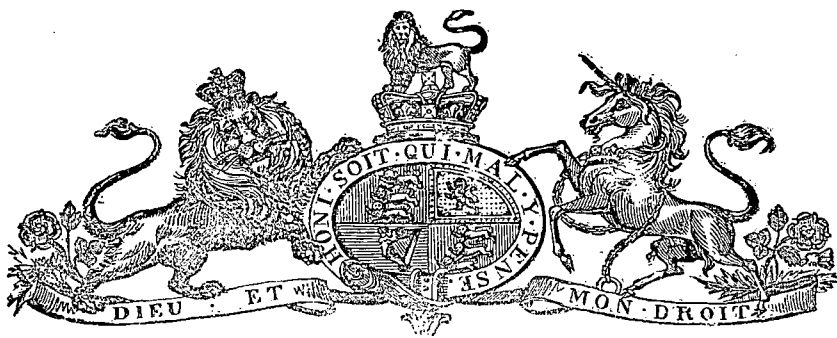
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CUSTOMS DUTIES ACT, 37 VICT. No. 1.

DESPATCH DATED APRIL 9, 1874.

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Laid upon the Table by the Colonial Treasurer, and ordered by the House to be  
printed, August 5, 1874.



TASMANIA.  
No. 5.

*Downing-street, 9th April, 1874.*

SIR,

I TRANSMIT to you a copy of a letter from the Lords Commissioners of the Treasury, enclosing a Report from the Commissioners of Customs on the subject of the Act of the Legislature of Tasmania, entitled "An Act to alter the Duties of Customs," (37 Vict. No. 1), which was forwarded with your Despatch, No. 43, of the 26th Decémber.

I request that you will bring the remarks of the Board of Customs under the consideration of your Ministers.

I have the honor to be,  
Sir,

Your most obedient humble Servant,

CARNARVON.

Governor DU CANE.

(Copy.)

*Mr. LAW to the Under Secretary of State for the Colonies.*

*Treasury Chambers, 31st March, 1874.*

SIR,

HAVING laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 6th instant, enclosing transcript of an "Act to alter the Duties of Customs," passed by the Legislature of Tasmania, I am directed by My Lords to request that you will bring under the notice of the Secretary of State the accompanying copy of a Report upon the subject from the Board of Customs; and I am to suggest that the attention of the Colonial Government should be directed thereto.

I am, &c.,

(Signed) WILLIAM LAW.

*The Under Secretary of State, Colonial Office.*

(Copy.)

*To the Lords Commissioners of Her Majesty's Treasury.*

YOUR Lordship having referred to us the annexed letter from Mr. R. G. W. Herbert, dated the 6th instant, transmitting, by desire of the Secretary of State for the Colonies, transcript of an Act passed by the Legislature of Tasmania, entitled "An Act to alter the Duties of Customs," we report,—

That we have carefully examined the said Act, and with reference to the 4th Section, detailing the mode in which the value is to be ascertained for goods subject to *ad valorem* Duties, we would take leave to advert to the latter part of the Section, which provides that "if the Duty so assessed is not paid by the Importer or his Agent the said goods shall be forfeited." So far as the basis of value is concerned there is nothing repugnant to Imperial Legislation in the enclosed Act, and the mode of determining the value of goods subject to *ad valorem* Duties may be safely left to its operation, according to such Rules and Regulations as the Governor in Council may from time to time make on that behalf; but that portion of the Section which directs the forfeiture of the goods in the event of the Duty assessed under such Rules and Regulations not being paid by the Importer or his Agent is quite a new feature, and in our opinion repugnant to the spirit of Imperial Legislation.

The old Imperial Law for regulating the Duties of Customs in the Colonies, 8 & 9 Vict. Cap. 93, Sect. 34, enacted that in cases of dispute the invoice value, plus 10 per cent. for expenses of freight, &c., should be deemed the proper value for assessing Duty: provided that in the absence of the invoice, or in case the goods appeared to be invoiced below their real value, the goods were to be examined by two

competent persons, and their appraisement, declared on oath, was to be deemed the true and real value upon which the Duties were to be charged. No penalty, however, was imposed upon the importer, nor were the goods absolutely forfeited; but if the importer refused to pay the Duty on such value, the Collector was authorised, by the 35th Section of the same Act, to take the goods and cause the same to be publicly sold to the highest bidder; and the money arising from the sale was to be applied, in the first instance, to the payment of Duties and expenses of sale, and the overplus, if any, was to be paid to the importer or proprietor of the goods,—but no penalty was inflicted.

No *ad valorem* Duties are now charged in this Country; but the Law, as enacted in “The Customs Consolidation Act, 1853,” 16 & 17 Vict. Cap. 107, Sect. 57, applicable to the United Kingdom, when *ad valorem* duties were levied in this Country, authorised the Officers of Customs, if they considered the goods undervalued, to take the goods and sell them for the benefit of the Crown,—the importer being paid the amount of his own valuation, with an addition of 5 per cent.; and, as in the Colonial Law before referred to, no penalty or forfeiture was imposed.

We are of opinion that it is not desirable that confiscation should follow in cases of dispute as to the valuation of goods; and we would take leave to recommend that the attention of the Legislature of Tasmania should be called to the subject.

We would also call your Lordship’s attention to Section 9 of the annexed Act, regulating the size of packages in which Tobacco and Cigars may be imported into the Colony of Tasmania. Under this section Snuff and Tobacco in whole and complete packages, each containing less than 60 lbs. weight, and Cigars in whole and complete packages, each containing less than 50 lbs. net weight, in ships of 50 tons burden at least, may be imported. It would almost appear as if the word “not” had been inadvertently omitted in this clause; for by the Colonial Act, 25 Vict. No. 3., Tobacco could *not* be imported in packages of less weight than 60 lbs., and Cigars in packages of less weight than 50 lbs. The effect of the clause in the new Act under consideration, as it now stands, will be that such goods can be imported in quantities as small as one ounce. Under Imperial Law, Tobacco and Cigars cannot be imported into the United Kingdom in packages of less weight than 80 lbs. The reason for this restriction is to prevent smuggling; and as the Duties in Tasmania on the importation of Tobacco and Cigars into that Colony are the same as are imposed in the United Kingdom, we are of opinion that there will be great danger to the Revenue of the Colony by permitting the goods named being brought in small packages; and we think it would be desirable that the attention of the Legislature of Tasmania should be called thereto.

With these exceptions we consider that the Act may be left to its operation.

(Signed) J. GOULBOURN.  
FRANCIS H. DOYLE.

Custom House, 26th March, 1874.