

BRITISH COLUMBIA.



No. 3. An Ordinance to amend the Duties of Customs.

[15th February, 1865.]

WHEREAS it is expedient in some respects to alter the duties of Customs Preamble.
as now by law established in British Columbia, and to make further provision for the levying thereof;

Be it enacted by the Governor of British Columbia, by and with the advice and consent of the Legislative Council thereof, as follows:

I. From and after the passing of this Ordinance, the duties of Customs hitherto chargeable on goods, animals, and articles imported into and landed in British Columbia, shall be and are hereby repealed. Former duties repealed.

II. In lieu thereof, from and after the passing of this Ordinance, there shall be levied, assessed, collected, and paid to the use of Her Majesty, Her heirs and successors: To be substituted,

a. Upon all goods, wares, merchandize, animals, and things imported into and landed in British Columbia, and more particularly mentioned in Schedule A. hereto, and according to the value thereof, the several *ad valorem* duties in such Schedule set opposite the respective articles therein named. *Ad valorem* duties in Schedule A,

b. And (in addition to the *ad valorem* duties leviable on certain of the same articles) upon all goods, wares, merchandize, animals and things imported into and landed in British Columbia, the several specific duties of customs more particularly mentioned in Schedule B hereto, and set opposite the respective articles therein named. And specific duties in Schedule B.

c. And so long as the Proclamation made and passed on the 10th day of December, A. D. 1859, is in force and the dues thereby leviable shall be levied upon wares, goods, and merchandize transported from New Westminster to any place in British Columbia, there shall be so levied, collected, and paid as aforesaid upon every ton of wares, goods, and merchandize imported into the Colony by way of the Southern Boundary, the sum of twelve shillings, and so on for a greater or less quantity, and on cattle, horses, mules and asses so imported by way of the Southern Boundary, the sum of two shillings and one penny per head beyond the specific duties charged on animals in Schedule B hereto. Tonnage dues on imports by Southern Boundary.

d. The articles mentioned in Schedule C hereto shall be admitted into British Columbia free of duty. Free list in Schedule C.

III. With the Bill of Entry of any goods, there shall be produced to the Collector of Customs an invoice of the goods, and the Bill of Entry shall also contain a statement of the value for duty of the goods therein mentioned, and shall be signed by the person making the entry, and verified if required by his declaration to the truth thereof, and no entry shall be deemed perfect unless a sufficient invoice of the goods to be entered has been produced to the Collector. Invoice to be produced.

IV. If any person passes or attempts to pass through the Custom House any false or fraudulent invoice, or makes out or passes, or attempt to pass a Bill of Entry of any goods at a value below the fair market value of such goods, in the Country from which such goods were last directly shipped or exported, or in any way by undervaluation, or otherwise attempts to defraud the Revenue of any part of the duty on any goods or things liable thereto, every such person shall on conviction (in addition to any other penalty or forfeiture to which he may be subject for such offence) be liable to a penalty not exceeding £100, and the goods so under valued shall be and be taken and deemed to be forfeited. Penalties for fraudulent invoice.

Appraisers how appointed.

V. And inasmuch as it is expedient to make such provisions for the valuation of goods subject to *ad valorem* duties as may protect the Revenue and the fair trader against fraud by the undervaluation of any such goods, therefore the Governor may from time to time, and when he deems it expedient, appoint fit and proper persons to be appraisers of goods at the port of entry, and every such appraiser shall before acting as such take and subscribe the following oath of office, before some Justice of the Peace for this Colony, and deliver the same to the Collector. Every such appraisement shall be final:

Oath to be taken by appraiser.

I, A. B. having been appointed an appraiser of goods, wares and merchandize, and to act as such at the port of (or as the case may be) do solemnly swear (or affirm) that I will faithfully perform the duties of the said office, without partiality, fear, favour or affection, and that I will appraise the value of all goods submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Colony; and that I will use my best endeavours to prevent all fraud, subterfuge or evasion of the said laws, and more especially to detect, expose and frustrate all attempts to undervalue any goods, wares or merchandize on which any duty is chargeable, so help me God.

A. B.

Appraiser for (as the case may be).

Sworn before me, this day of 186 .

E. F.

J. P. for (as the case may be).

Collector when to act as appraiser.

VI. If no appraiser is appointed to any port of entry, the collector there shall act as appraiser, but without taking any special oath of office as such; and the Governor may at any time direct any appraiser to attend at any port or place, for the purpose of valuing any goods, or of acting as appraiser there during any time which such appraiser shall accordingly do, without taking any new oath of office, and every appraiser shall be deemed an officer of the Customs.

Value of goods to be fair market value.

VII. In all cases where any duty is imposed on any goods or things imported into this Colony according to the value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the Country whence the same were last shipped or exported direct to this Colony, and the Collector and Appraiser shall, by all reasonable ways and means in their power, ascertain the fair value of such goods as aforesaid, and estimate the value for duty accordingly.

Duties to be collected as Customs Duties.

VIII. The duties hereby imposed shall be deemed to be Customs duties, in all respects subject to the Customs Consolidation Act, 1853, the Supplemental Customs Consolidation Act, 1855, and this Ordinance; and shall be under the care and management of the Collector of Customs for the time being for the Colony, who by himself and his officers shall have all the powers and authorities for the collection, recovery and management thereof, as are under or by virtue of the said Customs Consolidation Acts, or either of them, or this or any other Act, Ordinance or Proclamation, vested in the said Collector for the collection, recovery, and management of duties of Customs, and all other powers and authorities requisite for levying the said duties.

Penalties for evasion.

IX. Every evasion or attempt at evasion of, or offence committed by any person or persons to defeat the payment of, any of the duties hereby made payable on any goods or things imported into British Columbia, (which shall include its dependencies) will, in addition to the penalties by this Ordinance imposed, be prosecuted and punished in the manner prescribed by the said Customs Consolidation Acts.

Short Title.

X. This Ordinance shall be cited as "The Customs Amendment Ordinance, 1865."

Passed the Legislative Council this 15th day of February, A. D. 1865.

CHARLES GOOD,
Clerk.

ARTHUR N. BIRCH,
Presiding Member.

Assented to, in Her Majesty's name, this fifteenth day of February, 1865.

FREDERICK SEYMOUR.

Governor.

SCHEDULE A.
AD VALOREM CUSTOMS DUTIES.

Everything not enumerated under Schedules A, B, and C, shall be subject to a duty of $12\frac{1}{2}$ per cent.

Ale and Porter	20 per cent.	Hardware & Ironmongery..	$12\frac{1}{2}$ per cent.
Axes	$12\frac{1}{2}$	Harness and Saddlery.....	$12\frac{1}{2}$
Bacon	15	Iron and Steel	$12\frac{1}{2}$
Barley	$12\frac{1}{2}$	Lard	15
Beans	20	Leather.....	$12\frac{1}{2}$
Beef (salt)	$12\frac{1}{2}$	Lime	$12\frac{1}{2}$
Billiard & Bagatelle Tables	$12\frac{1}{2}$	Meat (preserved)	$12\frac{1}{2}$
Bitters.....	40	Molasses	$12\frac{1}{2}$
Blankets.....	20	Nails	$12\frac{1}{2}$
Boots and Shoes	15	Nuts and Almonds	$12\frac{1}{2}$
Bread	15	Oils	15
Bricks	$12\frac{1}{2}$	Oats.....	$12\frac{1}{2}$
Butter.....	15	Opium.....	50
Candles	20	Paints.....	$12\frac{1}{2}$
Camphene	$12\frac{1}{2}$	Potatoes	$12\frac{1}{2}$
Cheese	15	Pork (salt).....	10
Chocolate	$12\frac{1}{2}$	Quicksilver	$12\frac{1}{2}$
Cider	$12\frac{1}{2}$	Rice.....	20
Clothing.....	15	Rope and Cordage	$12\frac{1}{2}$
Coffee, green.....	15	Shot	$12\frac{1}{2}$
Do. manufactured	20	Soap	$12\frac{1}{2}$
Confectionery	$12\frac{1}{2}$	Stationery	$12\frac{1}{2}$
Cordials	$12\frac{1}{2}$	Sugar	20
Drugs and Chemicals	20	Tar and Pitch	$12\frac{1}{2}$
Dried Fish	30	Tea	25
Dry Goods.....	15	Tin and Tinware	$12\frac{1}{2}$
Earthenware	$12\frac{1}{2}$	Tobacco	30
Fish (preserved)	$12\frac{1}{2}$	Vegetables	$12\frac{1}{2}$
Fire Arms	$12\frac{1}{2}$	Do. (preserved) ..	$12\frac{1}{2}$
Flour.....	15	Waggons	$12\frac{1}{2}$
Fruits (preserved)	$12\frac{1}{2}$	Wheat.....	10
Furniture (excepting that		Window Sashes and Doors	10
as provided for in Sche-		Wine—Champagne	40
dule C.) ..	$12\frac{1}{2}$	„ Claret	25
Glass and Glassware	$12\frac{1}{2}$	„ Various	25
Groceries (not otherwise		Woodware	$12\frac{1}{2}$
provided for	$12\frac{1}{2}$	Yeast Powders	$12\frac{1}{2}$
Gunpowder	15	Playing Cards	50

SCHEDULE B.
AD VALOREM AND SPECIFIC.

Spirits and Distilled Li-		And on the value thereof	
quors of all kinds, for		at the place from whence	
every gallon Imperial		last imported.	20 per cent.
measure, of full strength		Cigars and cheroots, pr 100	4s. 2d.
or less than full strength		And on the value thereof	
of proof by Syke's Hy-		at the place from whence	
drometer,	6s.	last imported.....	20 per cent.
And so on in proportion			
for any greater strength			
than proof.			
And on the value thereof			
at the place from whence			
last imported.....	20 per cent.		
Chinese Medicated Wine			
and Spirits, per gallon ..	6s.		

SCHEDULE C.
ARTICLES FREE OF DUTY.

All material required for ship or boat building, all kinds of Machinery, Pig Iron, Agricultural Implements, Coin, Fresh Fish, Fruit, Poultry alive or dead, Seeds and bulbs and roots of plants to be used in agriculture and not as food, Coal, Eggs, Hay, Salt, Lumber, empty Gunny Sacks, Printed and Manuscript Books and Papers, Baggage and Apparel, Household Furniture which has been in use, belonging to and arriving with *bona fide* immigrants and professional apparatus of passengers. And also all goods, animals and articles whatsoever, imported for the public service, or uses of the Colony of British Columbia, or for the use of Her Majesty's Land or Sea Forces, or of any person holding any command or appointment in Her Majesty's Forces aforesaid: Provided always that all articles so excepted from duty as above mentioned, are the property of passengers and officers, for use, and not for making a profit by the sale thereof.