



No. II. of 1912.

KING'S REGULATION

TO PROVIDE FOR THE COLLECTION AND MANAGEMENT
OF THE REVENUE OF CUSTOMS IN THE GILBERT
AND ELLICE ISLANDS PROTECTORATES.

Made by His Britannic Majesty's High Commissioner for the
Western Pacific under the authority of His Majesty's Commis-
sion.

In the name of His Majesty, GEORGE V., of the United Kingdom
of Great Britain and Ireland and of the British Dominions
beyond the Seas King, Defender of the Faith, Emperor of
India.

1. This Regulation may be cited as the Gilbert and Ellice (Customs) Regulation, 1912. SHORT TITLE
- 2.—(1) In this Regulation the term— INTERPRETATION
- | | |
|--|---------------------------------|
| "High Commissioner" means His Britannic Majesty's High Commissioner for the Western Pacific; | "HIGH COMMIS-
SIONER"; |
| "Resident Commissioner" means the Resident Commissioner of the Gilbert and Ellice Islands Protectorates; | "RESIDENT
COMMISSIONER"; |
| "Deputy Commissioner" means a Deputy Commissioner for the Western Pacific appointed under the provisions of the Pacific Order in Council, 1893; | "DEPUTY
COMMISSIONER"; |
| "Protectorate" means and includes the islands of the Gilbert and Ellice Islands Protectorates and Ocean Island and waters of the said islands for three miles seaward from low-water mark of any part thereof; | "PROTECT-
ORATE"; |
| "customs officer" means any person duly appointed and employed to carry out, or to assist in carrying out, any of the provisions of this Regulation, or any Regulation that may hereinafter be in force, for the collection of customs dues in the Gilbert and Ellice Islands Protectorates; | "CUSTOMS
OFFICER"; |
| "vessel," "boat," or "ship" means 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; | "VESSEL,"
"BOAT,"
"SHIP"; |
| "master" means any person, except a pilot, having charge of any vessel, boat, or ship; | "MASTER"; |
| "goods" means any animal, money, bills, notes, bonds, or any moveable property of any kind whatever; | "GOODS"; |
| "owner" means the actual owner of any goods or his agent, or the consignee of any goods or his agent. | "OWNER"; |

"HOURS" IN
CONSTRUCTION
OF REGULA-
TION.

(2) In the construction of this Regulation, when any thing or act is required to be done or has been omitted to be done within a number of hours specified herein, in reckoning those 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.

(3) In this Regulation references to forms are made, unless otherwise specified, to the forms given in the schedule hereto.

PORTS OF ENTRY.

OCEAN ISLAND
FAKAOFU AND
PORTS IN BUTA-
RITARI AND
FUNAFUTI
LAGOONS TO BE
PORTS OF ENTRY.

3. Ocean Island, Fakaofu, and the ports in the Butaritari and Funafuti lagoons respectively shall be deemed to be ports of entry under this Regulation as if the same had been proclaimed hereunder in the manner provided in section sixty-eight.

ARRIVAL AND ENTRY INWARDS OF VESSELS.

VESSELS ARRIV-
ING TO THE
PROTECTORATE
TO MAKE DIRECT
FOR A PORT OF
ENTRY.

4. 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 ARRIV-
ING IN WATERS
OF THE
PROTECTORATE.

5.—(1) On the arrival of any vessel within the waters of the Protectorate, any customs officer may at any place and at any time proceed on board the vessel, and, if he shall do so by boat, the display by the officer of a flag of not less dimensions than four feet by two feet, with the upper horizontal half coloured blue and containing the Union Jack, and the lower horizontal half coloured white, with the letters "H.M.C." conspicuous thereon, shall be deemed sufficient proof of the authority of the officer.

(2) Any person, other than a customs officer, displaying that flag shall be liable to a penalty not exceeding fifty pounds.

VESSEL TO
BRING TO AND
RECEIVE
CUSTOMS
OFFICER ON
BOARD.

6.—(1) The master of any vessel arriving in the Protectorate who shall refuse to receive any customs officer at any place on board the same, or who shall refuse or neglect to bring to his vessel when hailed by any customs officer 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 and not less than fifty pounds.

(2) The 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 the vessel in order to get on board the same, and during the chase any goods on board the same shall be thrown overboard, or staved, or destroyed, to prevent seizure, the vessel and any goods on board thereon shall be confiscated to the Crown.

(3) The master or commander of any vessel firing at or into the vessel 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.

SLEEPING
ACCOMMODATION
FOR CUSTOMS
OFFICER.

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

OFFICER MAY
SEARCH VESSEL
SECURE COM-
PARTMENTS AND
MARK GOODS.

8.—(1) Any customs officer 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 the vessel, and shall have free access to every part thereof, and may search for any goods in any part of the 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 the customs officer could contain any goods.

(2) If the master aforesaid shall refuse to comply with the requisition of the customs officer the officer 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, the same shall be forfeited.

(3) The customs officer may fasten down any hatchway, and secure any store-room, cabin, compartment, or place, and may seal, mark, or otherwise secure, any goods on board the vessel.

(4) A master of a vessel shall be liable to a penalty not exceeding two hundred pounds and not less than fifty pounds—

- (a) if he refuses to deliver to a customs officer all the papers of the vessel on demand; or
- (b) if any lock, mark, fastening, or seal, placed by a customs officer upon any hatchway, store-room, cabin, compartment, or place in the vessel, or upon any package on board the same, shall be, while the vessel is within the waters of the Protectorate, opened, altered, or broken by any person without the consent or authority of a customs officer; or
- (c) if any goods or ship's stores be secretly removed from any place where they may have been secured by a customs officer; or
- (d) if any hatchway, after being fastened down, or any store-room, cabin, compartment, or place, after being secured, be opened without the consent or authority of a customs officer.

9.—(1) 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 that vessel shall have arrived within four leagues of the coast of the Protectorate, nor shall bulk be broken, nor any goods or cargo be restowed on the vessel so as to facilitate the unloading of the goods or their removal from the vessel, until permission shall have been given by the proper customs officer for the landing, transhipment, or removal as hereinafter provided.

NO GOODS TO BE REMOVED FROM VESSEL UNTIL ENTERED AT CUSTOMS.

(2) The master of any vessel from which any goods or ship's stores are landed, transhipped, or removed without that permission, or on which bulk is broken, or any goods or cargo restowed as hereinbefore mentioned, and any person receiving those 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 and not less than fifty pounds.

(3) Any goods so removed or received, and any boat, cart, dray, animal, or other conveyance used in receiving or removing the same, shall be forfeited to the Crown.

10.—(1) The master, or in case of threatening or heavy weather in an open roadstead, the supercargo or other recognised agent of 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 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, the manifest of the cargo of the vessel, 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.

ENTRY INWARDS TO BE MADE WITHIN TWENTY-FOUR HOURS.

(2) The master 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 the proper customs officer and on such form or forms as may be from time to time ordered by the High Commissioner for that purpose.

OFFICER MAY
REQUIRE DUTI-
ABLE GOODS TO
BE PROPERLY
SECURED.

11.—(1) If, in the opinion of any customs officer, 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 the 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.

(2) If any reasonable request so made is not complied with within a reasonable time, the master aforesaid shall be liable to a fine not exceeding one hundred pounds and not less than five pounds.

MASTER OF
WRECKED
VESSEL TO
REPORT.

12. 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 the vessel, as far as practicable, in accordance with the provisions of section ten hereof.

IMPORT ENTRIES FOR GOODS.

IMPORT ENTRIES
TO BE PASSED
WITHIN FORTY-
EIGHT HOURS.

13.—(1) The owner of any goods shall present to the Resident Commissioner, or to the proper customs officer, a correct import entry, in one of the forms 1 to 6 inclusive, for any goods imported by any vessel for transshipment on board any other vessel, or to be landed in the port where the vessel by which the same have been imported may be lying, and shall pay the duty (if any) and other charges properly leviable on the goods for him on board the vessel if the amount of the goods is under fifty tons by weight or measurement within twenty-four hours, and if the amount of the goods exceeds fifty tons within forty-eight hours, after the vessel has been reported by the master thereof.

(2) If the owner fails or neglects to pass entries for, and pay duty on, his goods within the proper period, 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 the import entries as if they had been presented by the owner of the goods.

BOND FOR TRAN-
SHIPMENT OF
DUTIABLE GOODS
COASTWISE.

14. On passing an import entry for the transshipment of any dutiable goods coastwise, the owner of the goods shall sign a bond, in form 11, in a sum not less than once the value of the goods to be transhipped as estimated by the proper customs officer, with twice the duty payable on the goods added thereto, and the owner of the goods shall also, if so required by the Resident Commissioner or customs officer, find the personal security of one or more persons to be approved by the Resident Commissioner or customs officer at any port, that the goods will be duly transhipped to the vessel mentioned in the said bond, that they will be conveyed, direct and intact, to some port of entry in the Protectorate specified in the bond, that they will be duly reported to the customs authorities there and that an import entry will be passed for the same as if they had arrived in that port direct from beyond the Protectorate.

BOND FOR TRAN-
SHIPMENT OF
DUTIABLE GOODS
FOREIGN.

15. On passing an entry for the transshipment of any dutiable goods foreignwise, the owner of the goods, with one or more persons to the satisfaction of the proper customs officer, shall enter into a bond, in form 12, for a sum not less than once the value of the goods to be transhipped as estimated by the proper customs officer.

with twice the duty payable on the goods added thereto, that the goods will be removed direct to the vessel specified in the bond as about to export the said goods, that the said vessel will proceed on her course from the port of entry where the goods are put on board 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 the goods will not be removed from the vessel, nor landed nor transhipped at any place within the waters of the Protectorate, except under the supervision and with the permission of the proper customs officer, but will be landed or transhipped at the ports or places mentioned in the bond aforesaid.

16. On passing an import entry for the removal of any dutiable goods from any vessel to a government bonded-warehouse, or to a private bonded-store, the owner of the goods shall enter into a bond, in form 14, in a sum not less than once the value of the goods concerned as estimated by the proper customs officer with twice the duty payable on the goods added thereto, that the goods will be conveyed, direct and intact, from the vessel importing them to the government bonded-warehouse, or to the private bonded-store, specified in the bond aforesaid and duly lodged therein, and that the goods will not be removed from the said government bonded-warehouse, or private bonded-store, except as hereinafter provided and with the authority and permission of a customs officer.

BOND FOR
REMOVAL OF
DUTIABLE GOODS
TO BONDED-
WAREHOUSE.

17.—(1) When all particulars affecting any vessel shall have been made known to the proper customs officer as provided in section ten hereof, that officer may, in special cases, then grant a warrant in writing to the customs officer on board of the 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 the goods or of the master or the agent of the vessel as may be agreed, in such place and manner and subject to such terms and conditions as he may deem necessary.

PERMIT FOR
LANDING GOODS
BEFORE PASSING
IMPORT ENTRIES.

(2) Before any permit is granted for the landing of any goods from any vessel in respect of which import entries have not been previously passed, or on which customs dues have not been paid, the owner of the goods, or the master or agent of the vessel importing the same, shall enter into a bond, in form 15, in a sum to be fixed by the Resident Commissioner, 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 customs officers, be conveyed direct from the vessel to some place previously approved by and secured to the satisfaction of the Resident Commissioner and specified in the bond, and that the said goods shall remain there under the supervision and control of the customs officers as aforesaid but at the risk and expense of the owner, or of the master or agent, and such other additional personal security as may have been demanded, until import entries have been passed for the same as hereinbefore provided, that those import entries will be passed and all dutiable goods removed from the place aforesaid within a time (not exceeding fourteen days) to be specified in the bond, and that all goods, whether subject to duty or not, landed from any vessel as aforesaid shall, until those entries are passed, or until they are removed under proper authority to a government bonded-warehouse, 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 the key of which shall remain in the custody of a customs officer so long as he may deem necessary.

BOND FOR
LANDING GOODS
BEFORE PASSING
IMPORT ENTRIES.

GOODS MAY BE
DISCHARGED
INTO RECEIVING-
STORE BEFORE
ENTRY INWARDS
OF VESSELS.

18.—(1) When at any port of entry a receiving-store shall have been erected to facilitate the speedy discharge of cargo from vessels arriving at that port, and when the 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 customs officer to the master or agent of the vessel be received into the store before the said vessel has been entered inwards, but the entry inwards of the 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.

(2) The proper import entries as hereinbefore provided in respect of any goods landed in a receiving-store shall be passed before the same can be removed therefrom, and no goods of any kind or description shall be removed from the receiving-store without the consent and authority of the customs officer.

(3) Any goods removed without that consent and authority shall be forfeited, and any person concerned in the removing, and any person receiving the goods knowing the same to have been removed without the consent and authority of a customs officer, shall be liable to a penalty not exceeding one hundred pounds and not less than twenty-five pounds.

GOODS NOT
PASSED FOR OR
NOT REMOVED
FROM RECEIVING-
STORE TO BE
SOLD.

(4) If entries for goods so imported shall not be presented, and the duty (if any) and other charges paid, to the proper customs officer, or if any goods deposited in a receiving-store shall not be removed therefrom on the written request of the customs officer in charge of the store, or within such period as the Resident Commissioner or proper customs officer may in writing allow, the goods shall be stored at the risk and expense of the owner thereof and shall, until removed by the 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.

(5) If all charges on the goods are not paid to the Resident Commissioner or proper officer and the 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 the goods with the name of the owner thereof (if known), and fixing a day on which the same shall be sold by auction.

(6) Upon sale by auction the proceeds of sale shall be devoted to the payment of any duty and wharfage leviable on the goods, together with any expenses connected with the removal, storage, advertising and sale thereof, and any surplus if claimed within twelve months from the date of sale shall be paid to the owner of the goods or, if no claim be made within that period, be forfeited to the Crown.

LANDING OF
PASSENGERS'
LUGGAGE.

19.—(1) Before any articles of passengers' luggage liable to duty that may be in excess of the quantity allowed to be imported into the Protectorate free of duty are removed from any vessel, an import entry therefor shall be passed and the proper duty thereon paid by the owner thereof, or a bond entry shall be passed for the articles and the same deposited in a government bonded-warehouse or private bonded-store as hereinbefore provided.

(2) Any person neglecting or refusing to pass an import or bond entry for the articles so imported as aforesaid or any of them, and any person in whose possession the same may be found by any customs officer, shall be liable to a penalty not exceeding twenty-five pounds and not less than one pound, and any of the articles so found as aforesaid shall be forfeited to the Crown.

(3) Nothing in this section or in this Regulation contained 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 customs officer on board any vessel in such manner as may from time to time be determined by the High Commissioner.

GOVERNMENT BONDED-WAREHOUSE.

20.—(1) It shall be lawful for any customs officer in charge of any government bonded-warehouse to refuse to admit any goods for storage therein if he considers that those goods cannot be placed there without causing damage either to the building itself or to any other goods therein or likely to be received therein.

DANGEROUS
GOODS MAY NOT
BE RECEIVED IN
GOVERNMENT
BONDED-WARE-
HOUSE.

(2) If any goods as aforesaid are left at or near any government wharf, or bonded-warehouse, or any receiving-store, or other premises used for the storage of goods, before passing in port entries after any customs officer has refused to receive the goods into any government bonded-warehouse, and if, on the request of the said officer to the person bringing the said goods to or near the government wharf, government bonded-warehouse, or receiving-store, the goods are not removed within a time specified by the customs officer aforesaid and duty paid thereon before the removal, it shall be lawful for a customs officer to cause the 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 thereof.

(3) If the goods aforesaid cannot be sold the officer may cause the same to be destroyed, and no claim shall lie against that or any other officer, or against the Crown, on account of the destruction or on account of any damage arising from the loss or exposure of the goods.

21. The officer in charge of any government bonded-warehouse shall, on receiving goods into the warehouse, compare them 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 form 20, and, after the receipt of the proper authority on a form duly appointed, shall, on the delivery or re-warehousing of the goods, duly and regularly enter that delivery or re-warehousing in the book aforesaid.

ACCOUNT TO BE
KEPT OF GOODS
WAREHOUSED.

22. All goods removed to a government bonded-warehouse, or to a private bonded-store, shall be removed thither in the original packages in which imported, unless it is otherwise specially permitted by the Resident Commissioner or proper customs officer at any port.

GOODS MAY BE
REPACKED IN
BOND.

Provided that the owner of any goods in any government bonded-warehouse, or private bonded-store, or any person employed by him, may, with the permission of the Resident Commissioner or proper customs officer take samples of the 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:

1ST PROVIDED.

Provided also 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 customs officer at any port.

2ND PROVIDED.

23.—(1) Any dutiable goods deposited in any government bonded-warehouse, or in any private bonded-store may, after payment of all moneys owing thereon to the Crown, be removed therefrom by the proper owner—

REMOVAL OF
GOODS FROM
BOND.

- (a) by passing an export entry for the same and entering into a bond as hereinafter provided for the export of dutiable goods; or
- (b) by passing an entry for home consumption and paying duty on the goods; or
- (c) by passing an entry in respect of the goods for the removal of dutiable goods to a government bonded-warehouse, or to a private bonded-store and entering into a bond as required in section sixteen of this Regulation.

(2) Any dutiable goods removed from any government bonded-warehouse, or from any private bonded-store, save as provided in this section (unless with the written permission of a customs officer) shall be forfeited to the Crown, and any person removing, or assisting or aiding or abetting in removing those goods, except in a manner provided in this Regulation, and any person receiving the same shall be liable to a fine not exceeding two hundred pounds and not less than fifty pounds.

GOODS IF NOT
DEALT WITH
AFTER THREE
YEARS TO BE
SOLD BY
AUCTION.

24.—(1) If the owner of any goods left for three years in any government bonded-warehouse, or private bonded-store, shall not remove the goods at the expiration of that period nor pass any entry to have the same 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 the goods, with the name (if known) of the owner thereof.

(2) The notice shall state the date on which the goods were received into any government bonded-warehouse, or into any private bonded-store, and shall name a day, not less than three months from the date of the notice, on which the said goods will be sold by public auction if not previously dealt with by the proper owner in the manner provided in the last preceding section hereof, and the goods shall be sold accordingly.

PROCEEDS OF
SALE HOW
DISPOSED OF

(3) On the sale by auction of the goods 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 thereon, and the surplus (if any), after those payments and deductions have been made, shall be paid into the Protectorate Treasury and, if not claimed by the owner of the goods within twelve months, shall be forfeited to the Crown.

(4) If the goods, or any of them, are unsaleable, or if 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, the goods may be destroyed, and neither the owner thereof, nor any person or persons, shall have any claim against any customs officer nor against the Crown for the destruction thereof.

TRANSFERABLE
BOND CERTIFI-
CATE MAY BE
ISSUED BY
CUSTOMS
OFFICER.

25.—(1) When any goods have been received into a government bonded-warehouse, or so long as any goods remain therein, the owner of the goods may at any time, on application to the customs officer in charge of the warehouse and on payment of the proper fee, receive a certificate, to be called a "Bond Certificate," in form 16, stating that the goods are in the government bonded-warehouse and containing a description of the goods, so far as known to that officer, and when the same were deposited in the warehouse.

(2) On the issue of the certificate, 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 unless that certificate shall be produced, together 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.

(3) The certificate shall be issued for, and include, unbroken packages only, and of these only such packages as were bonded on one day by the owner thereof, and may be transferred by regular assignment, but only for all the goods mentioned in the certificate and in the form thereon provided.

(4) Any person to whom the certificate has been so assigned producing the same at the government bonded-warehouse 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 customs officer, who shall immediately cancel the same, the goods shall be delivered to that person on the payment of all dues and charges thereon, and no claim on account of the goods so delivered shall lie against any customs officer or against the Crown.

(5) 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.

26.—(1) 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.

LICENSE MAY BE
GRANTED FOR
PRIVATE
BONDED-STORE.

(2) There shall be paid in advance on account of the license, which shall 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.

RATE PAYABLE
FOR LICENSE FOR
PRIVATE
BONDED-STORE.

(3) No license shall be issued for any building to be used as a private bonded-store until—

- (a) the same has been inspected by the Resident Commissioner, or by some officer deputed by him for that purpose; and
- (b) the Resident Commissioner is satisfied as to the form, arrangement, safety and security of the building; and
- (c) the applicant for the license has, if required, given security to the satisfaction of the Resident Commissioner by a bond signed by the applicant and, if required, by two other persons to be approved by the Resident Commissioner,—

SECURITY TO BE
GIVEN BY
LICENSEE.

- (i) that the building aforesaid shall be kept in proper repair;
- (ii) that no new door, or possible entrance of any kind, will be made into the building;
- (iii) that no alteration by way of repairs or otherwise shall be made in or on any part of the building so licensed except with the previous sanction of the Resident Commissioner;
- (iv) that all dutiable goods received therein shall be accounted for to the satisfaction of the proper customs officer; and
- (v) that no dutiable goods will be received into or removed from that private bonded-store except in the presence and with the consent of a customs officer and after passing an entry, as in this Regulation provided, to enable the 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 the goods to be exported, or to be used for home consumption, or to be otherwise disposed of according to law.

(4) 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

IRRESPONSIBI-
LITY OF CROWN
FOR GOODS IN
PRIVATE
BONDED-STORE.

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.

(5) Subject to the approval of the High Commissioner, the Resident Commissioner may, at any time and on any reasonable grounds, cancel or refuse to renew a license granted under this section. In the event of cancellation, no refund of any part of the sum paid on account of the same shall be made to the licensee, and any dutiable goods in the private bonded-store shall be removed at the expense of the licensee thereof to a government bonded-store.

COLLECTION OF CUSTOMS DUES.

MODE OF
PAYMENT OF
DUES.

27.—(1) 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 those goods, whether the entry be an import or export entry, or an entry for home consumption, and before the goods are removed from the control and custody of the proper customs officer.

(2) Dues and charges shall be paid to the Resident Commissioner, or to any customs officer, 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 the same not be fixed by the Resident Commissioner, those hours shall be between nine in the forenoon and three in the afternoon on ordinary working-days and between the hours of nine in the forenoon and twelve noon on Saturdays.

(3) All dues and charges shall be paid in current British coin, or may, at the discretion of the Resident Commissioner or other proper customs officer, be paid by cheque crossed in such manner as the Resident Commissioner or customs officer may direct.

(4) Any over-payment of dues made in respect of any goods shall, on application in the appointed manner, be refunded to the person entitled to receive the same.

REFUNDS OF
OVER-PAID
DUTY.

PAYMENTS OF
CUSTOMS DUES
ON GOODS
REMOVED FROM
BOND.

28.—(1) When the owner of any goods now liable or that may hereafter become liable to the payment of duty wishes to remove those goods from any government bonded-warehouse, or from any private bonded-store, by the payment of customs dues and other charges thereon, he shall pass an entry for the same at the Custom-house, or at the office of the Resident Commissioner, for home consumption.

(2) At the time that the entry is passed the invoice and bill of lading, or shipping receipt for the goods, shall be produced to the Resident Commissioner or other proper customs officer, and upon that invoice, or upon the import entry passed for the goods, or upon the entry of the same made by the proper customs officer on receiving the goods into a government bonded-warehouse, or private bonded-store, customs dues shall be calculated and paid.

ENTRY OF VESSEL OUTWARDS.

MASTER TO
ENTER VESSEL
OUTWARDS
BEFORE TAKING
IN CARGO.

29.—(1) 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 the vessel, or before the sailing of the vessel should the same sail without taking on board any cargo, complete an entry outwards in one of forms 17 to 19 inclusive, 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 customs officer any papers or documents connected with the vessel which may be demanded by that officer.

(2) An entry outwards shall be—

(a) a direct entry outwards for any vessel, sailing with or without cargo from the port of entry where that vessel lies, to some port or place outside the Protectorate; or

(b) an indirect entry outwards for any vessel sailing with or without outward cargo from a port of entry as aforesaid to some other port or ports of entry in the Protectorate to proceed thence beyond the Protectorate; or

(c) a special entry outwards, to be granted by the Resident Commissioner or any customs officer authorized by him for the purpose, who may demand any security that may by him be deemed requisite that the conditions on which the 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 such visiting port of entry in the Protectorate, according to the permission in the special entry outwards.

(3) The master of any foreign-going vessel who takes, or causes or permits to be taken, on board that vessel any goods before completing an entry outwards, or who attempts to sail from the Protectorate without completing the proper entry outwards in each case, as hereinbefore provided, or who passes an indirect entry outwards and does not call at any port of entry in the Protectorate mentioned in that 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 and not less than twenty-five pounds.

30. 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 that vessel.

CARGO OUTWARDS NOT TO BE SHIPPED WITHOUT PERMISSION UNTIL ALL CARGO IS DISCHARGED.

Provided that, whenever the Resident Commissioner, or any customs officer 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 this can be done without injury to the public revenue, the Resident Commissioner or customs officer 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.

31.—(1) Any goods shipped or brought for shipment may be examined by any customs officer at any place, before or after an export entry is passed for the same, and the opening for that purpose of packages containing the goods, the weighing, repacking and, if brought on the request of a customs officer to a Custom-house for examination, the landing and shipping thereof shall be done by or at the expense of the exporter.

GOODS FOR EXPORT MAY BE EXAMINED BY ANY CUSTOMS OFFICER.

(2) Any goods in respect of which no export entry has been passed found on board any vessel by any customs officer after a clearance has been granted to that vessel as provided in section thirty-five hereof, shall be forfeited to the Crown.

32. 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 hereof, 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

DUTIABLE GOODS NOT TO BE SHIPPED IN VESSEL UNDER THIRTY TONS REGISTER.

tons without the permission of the Resident Commissioner or a customs officer, nor on board any vessel whatever not provided with the means of properly securing those goods to the satisfaction of a customs officer.

EXPORT ENTRY
AND BOND FOR
DUTIABLE GOODS
FOR EXPORT.

33.—(1) An export entry for dutiable goods shall be completed by the owner of the goods before the same are removed from the place where they may have been legally deposited, and one copy of the entry, duly passed and signed by the Resident Commissioner or by a customs officer, shall be delivered to the customs officer charged with the safe keeping or delivery of the goods before that officer shall deliver up the same or allow them to be removed from his control.

(2) An export entry for any goods on which any drawback of duty is allowed shall be passed before those goods are shipped, and at the time of completing any export entry as aforesaid the owner of the goods described in that entry shall enter into a bond, in form 13, in a sum to be approved by the Resident Commissioner or a customs officer.

(3) The bond, if required, shall be signed by at least one other person besides the owner of the goods to the satisfaction of the Resident Commissioner or of a customs officer.

LANDING-
CERTIFICATE
FOR DUTIABLE
GOODS.

(4) The owner of the goods and any co-obligor with the owner signing the bond shall not be held as relieved from obligation in respect of the bond until a landing-certificate has been produced to the Resident Commissioner or to the proper customs officer at the port whence the goods were exported, signed by some customs or consular officer at the place where the goods were landed, or, in the event of there being no consular or customs officer at that place then by some person in authority or by any two white residents there, that the goods aforesaid were duly landed there, unless the Resident Commissioner shall be satisfied, without the production of the landing-certificate, that the goods to which the bond refers were duly landed at the place specified in the bond or have been otherwise properly accounted for.

EXPORT ENTRY
FOR GOODS
LIABLE TO
EXPORT DUTY TO
BE PASSED
BEFORE SHIP-
MENT.

34.—(1) An export entry for any goods liable to export duty shall be passed and completed before those goods are shipped.

(2) At the time of passing the entry, and before the goods are put on board any vessel for export, all customs dues leviable on the same shall be paid to the Resident Commissioner or to the proper customs officer.

(3) Any such goods as aforesaid found by any customs officer on board any vessel before any customs dues on the same have been paid, or which have been taken or received on board any vessel except in the presence and by the authority and permission of a customs officer, may be seized by any customs officer, and the owner of the goods shall be liable to a penalty not exceeding fifty pounds.

(4) All goods seized as aforesaid shall be forfeited to the Crown.

CLEARANCE OF
VESSEL OUT-
WARDS.

35.—(1) The master of any foreign-going vessel shall, not more than twenty-four hours before the vessel leaves any port of entry in the Protectorate, produce before the Resident Commissioner or a customs officer the register of the vessel and the crew's articles of agreement, with a content or manifest, on the approved form, of all goods on board the vessel for export, or to be carried coastwise, and, if required by the Resident Commissioner or by a customs officer, all bills of lading, or shipping receipts, having reference to the goods, with a list of all goods on board the vessel to be used as stores and provisions during the voyage and of all passengers on the said vessel leaving the port of entry with their destinations.

(2) The master shall make and subscribe a declaration, if required thereto by the Resident Commissioner or any customs officer on oath, that the above-mentioned papers and documents are correct and true according to the best of his knowledge and belief.

(3) When the Resident Commissioner or customs officer is satisfied on each and all of the above particulars he shall grant a clearance to the vessel in form 22.

(4) The master of the vessel who leaves any port of entry without obtaining a clearance as herein provided, or who fraudulently subscribes any declaration, or affirms on oath that any declaration aforesaid is true knowing the said declaration to be false, or who departs from any place in the Protectorate with any customs or other government officer on board without the consent of that officer, shall be liable to a penalty not exceeding two hundred pounds.

SMUGGLING.

36.—(1) It shall be lawful for any customs officer to go on board any vessel at any place and at any time within the waters of the Protectorate, to search for or examine any goods in any part of the vessel, to break open any cabin, hold, hatch or compartment, or any box, chest, or package, or any other place or thing in search for any goods, if the keys of the cabin, hold, hatch or compartment, or of any box, chest, or package, or of any other place or thing, are not produced to the customs officer on his request by the master of the vessel.

CUSTOMS
OFFICER MAY
SEARCH ANY
VESSEL AND
EXAMINE ANY
GOODS.

(2) Any dutiable goods found on the vessel shall be forfeited to the Crown, together with all other goods contained in the same packages or used in concealing the dutiable goods.

(3) The customs officer may demand the content, or manifest, or other list of goods on board the vessel and the list of stores and provisions for the same at the port she last quitted, as well as the clearance of the vessel from the port from whence she last sailed, and the bill of lading, or shipping receipt, for any goods found in the vessel, or any other document that may be required to identify any of the goods.

(4) The master of any vessel who shall refuse to deliver up to the aforesaid customs officer any key, or refuse or neglect to open any cabin, hold, hatch or compartment, or any box, chest, or package, or of any other place or thing, as hereinbefore provided, or who shall refuse or neglect to produce any document demanded by the customs officer having reference to any goods or stores on board the vessel or who, when requested by the customs officer so to do, shall refuse to bring the vessel to if under way, or to bring her to anchor at some port of entry, and any person who shall obstruct or molest any customs officer 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.

37.—(1) When any goods not included in a declaration made under section ten hereof by the master of any vessel on her arrival in any port in the Protectorate are found on board that vessel by any customs officer after a declaration has been made under section ten hereof, or when any goods are found on board any vessel after a clearance has been granted in the Protectorate to that vessel which are not included in the content or manifest of the vessel or in the list of stores of the same, and the presence of those goods on board is not satisfactorily explained to the said customs officer, or when any customs officer finds on any vessel any goods which he has reasonable grounds to believe have been imported into the Protectorate by some other vessel and on which duty has not been paid, it shall be lawful for that officer to seize those goods and affix thereto or thereon such marks as he may deem necessary and the same to remove or cause to be removed to the Custom-house or to a government bonded-warehouse for the purpose of securing the same.

UNDECLARED
GOODS TO BE
FORFEITED.

(2) Unless the presence of the goods on board any vessel is satisfactorily explained, or unless it is proved before a Deputy Commissioner that all customs dues have been paid thereon, as the case may be, the goods shall be forfeited to the Crown, and the master of the vessel in which the goods were found shall, on summary conviction before a Deputy Commissioner, be liable to a penalty not exceeding two hundred pounds.

Provided always, that proceedings may, at the discretion of the Resident Commissioner, be taken against any other person on board the vessel instead of the master thereof, whether that person is a passenger or one of the crew of the said vessel, for having in his possession, or for aiding or abetting in concealing, any such goods as aforesaid and that person shall, on summary conviction before a Deputy Commissioner, be liable to the same penalty.

ISSUE OF
SEARCH
WARRANT BY
DEPUTY
COMMISSIONER.

38.—(1) It shall be lawful for any Deputy Commissioner, on sworn information laid at any port by any customs officer deputed by the Resident Commissioner, to issue a search warrant to enable any customs officer to enter upon and search any premises named in the warrant, and to break open any place, box, case, safe, compartment, or any receptacle whatever therein, in which any dutiable goods could be concealed, if the owner or occupier of the premises or the owner of the box, case, safe, compartment, or other receptacle shall not open the same without delay or hindrance to the said customs officer.

(2) The customs officer may seize and remove to a custom-house or to a government bonded-warehouse any goods on which he has reasonable grounds to believe no duty has been paid or insufficient duty has fraudulently been paid.

(3) The person in whose possession any such goods as aforesaid may be found, and, unless he can show that the goods were in the possession of some person other than himself, the occupier of any house or of any premises in or on which the same may be found, shall, unless it is proved to the satisfaction of the Deputy Commissioner that all duties leviable on the goods have been paid, be liable to a penalty not exceeding two hundred pounds, and the goods shall be forfeited to the Crown.

INDIVIDUALS
AND TRAVELLING
BAGGAGE MAY
BE SEARCHED
AND DETAINED.

39.—(1) Any customs officer 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 that person may have declared that he has no dutiable goods in his possession.

(2) The officer may examine the person's travelling baggage or other effects, and if dutiable goods are found on the person, or in his travelling baggage or other effects, the customs officer shall seize the same and may, if necessary, detain the person until a warrant for his arrest shall have been obtained, or until security satisfactory to the Resident Commissioner for his appearance when summoned to appear before a Deputy Commissioner shall have been given.

(3) Any person on whom, or among whose travelling baggage or other effects the goods shall be found, or any person in whose possession any goods so introduced into the Protectorate shall be found, shall be liable to a penalty not exceeding twenty-five pounds, and any goods seized by any customs officer as aforesaid shall be forfeited to the Crown.

(4) Where any search is made upon a female it shall be conducted by a female.

MEANS OF
CONVEYANCE
MAY BE STOPPED
EXAMINED AND
DETAINED.

40.—(1) It shall be lawful for any customs officer, 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.

(2) If no dutiable goods shall be found the officer shall not, on account of the stoppage and examination, be liable to any prosecution or action at law, 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 customs officer, or on which no duty, or through fraud an insufficient amount of duty, has been paid, are found by the customs officer 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, that means of conveyance, all such goods as aforesaid, and the person in charge of the same, may be detained by the customs officer.

(3) Proceedings shall be taken against the person in whose possession the goods were found, or the employer of that person, or the owner of the goods, at the discretion of the Resident Commissioner, and if the person, the employer, or the owner cannot prove that all duty leviable on the goods has been duly paid, he shall be liable to a fine not exceeding two hundred pounds, and the 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 the goods by land or by water, shall be forfeited to the Crown.

(4) Any person who shall knowingly have given or assisted in giving or delivering the goods to be conveyed, removed, or transported as aforesaid, and any person who shall have assisted to remove, convey, or transport the goods knowing that the same were liable to the payment of duty, and any person who shall have received or concealed the goods or who shall have attempted to receive or conceal the same, shall be liable to a penalty not exceeding one hundred pounds.

(5) When any customs officer shall 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 that means of conveyance either by land or water, who shall refuse or neglect to stop the same, or who shall refuse or neglect to permit an examination by the customs officer of the 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.

PENALTY FOR REFUSING TO STOP MEANS OF CONVEYANCE AND PERMIT EXAMINATION.

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

DUTIABLE GOODS CONCEALED IN PACKAGES OF OTHER GOODS TO BE FORFEITED.

LEGAL PROCEDURE.

42. 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 article, or for the satisfying of any bond or security under this Regulation, shall be entered in the name of the chief customs officer and shall be decided in a summary manner.

SUITS TO BE ENTERED IN NAME OF RESIDENT COMMISSIONER

43. When any customs officer 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 that officer, there is reason to suspect that the said person will leave the Protectorate before any suit against him can be prosecuted in respect of that

DEPUTY COMMISSIONER MAY GRANT WARRANT OF ARREST.

offence, the Deputy Commissioner may, whether, at the time the application is made by a customs officer as hereinbefore mentioned, an information has been filed before a Deputy Commissioner or not, issue a warrant to apprehend the person, and may require him to give security by recognisance or otherwise for his appearance when called upon for the hearing of his case, and in default of that security may commit the person to gaol or to the custody of the police till the hearing of the case against him before a Deputy Commissioner.

JOINT AND
SEVERAL
PENALTIES AND
PROSECUTIONS.

44. When any penalty is incurred under this Regulation by persons jointly and severally, those persons may be proceeded against jointly or severally as the Resident Commissioner may deem fit, and in a proceeding against several persons by joint information for the recovery of any penalty severally incurred by each of those persons, the penalty shall be recoverable against each of them not acquitted, notwithstanding that one or more of them may have allowed judgment to go by confession or default, or that the penalty imposed on one or more of them is different from the penalty inflicted on any other or others of them, 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 them respectively.

NO INFORMATION
CONVICTION OR
WARRANT TO BE
QUASHED FOR
DEFECT THEREIN.

45.—(1) An information laid before a Deputy Commissioner for any offence committed against, or forfeiture incurred under, this Regulation or for the satisfying of any bond or security given thereunder, may be in the form and to the effect that the circumstances of each case require.

(2) No information, summons, conviction, or warrant, 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 that 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 the warrant is returned that the conviction proceeded on good and valid grounds.

FORFEITURES,
NOW MADE.

46.—(1) 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, the Deputy Commissioner shall issue his summons to the person or persons owning or claiming the goods, vessel, boat, or other conveyance, or other article, to appear in support of his or their claim to the same.

(2) Upon that appearance, or, in default, after due proof of the service of the summons a reasonable time before the hearing, the Deputy Commissioner may proceed to inquire into the matter, and may condemn the goods, vessel, boat, or other conveyance, or other article as aforesaid or make such order as the circumstances require.

(3) If the owner or owners of the goods, vessel, boat, or other conveyance, or other article, shall be unknown, and the said goods, vessel, boat, or other conveyance, or other article, remain unclaimed for one month, they or it shall then be condemned by the Deputy Commissioner.

CHIEF CUSTOMS
OFFICER TO BE
RESPONDENT IN
CASE OF APPEAL.

47. 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 chief customs officer for the time being shall be the appellant or respondent as the case may be.

THE BURDEN OF
PROOF TO REST
WITH ACCUSED.

48.—(1) 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 under this Regulation, proof that the customs duties have been paid in respect of those goods, or that

the same have been lawfully imported into the Protectorate, or lawfully unshipped, or of the place whence the goods were brought there, shall, in every case, lie on the defendant, and the defendant shall be competent and compellable to give evidence.

(2) 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 proceedings before a Deputy Commissioner for the forfeiture of those goods or for the infliction of any penalty incurred in respect thereof, or on the hearing of an appeal in those proceedings to 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.

(3) In any proceedings relating to customs under this Regulation it shall be presumed that the person acting as a customs officer therein has been duly authorised so to act until the contrary be proved.

49. 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 the goods, ship, boat, or other conveyance, or article, was reasonable and for probable cause, and the certificate shall be a bar to all future proceedings against any customs officer making the seizure and against the Crown in connection therewith.

DEPUTY
COMMISSIONER'S
CERTIFICATE AS
TO UNCON-
DENIED
SEIZURES.

50.—(1) No action shall be commenced against any customs officer, 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 that officer or other person, or left at his usual or last known place of abode.

ONE MONTH'S
NOTICE OF
ACTION AGAINST
OFFICER.

(2) If the action shall be commenced without the notice having been given, and if the court shall be satisfied, by affidavit or otherwise, that the action has been brought on account of some act, matter, or thing done in execution, or by reason, of the defendant's office, the action shall be stayed.

(3) The action shall be commenced within three months after the cause of action shall have arisen, and, if brought in respect of any seizure made by an officer, the cause of action shall not be deemed to have arisen until the day after the trial of the information with respect to that seizure.

ACTION AGAINST
OFFICER MUST
BE COMMENCED
WITHIN THREE
MONTHS.

51. In any action against the Resident Commissioner or any customs officer the party to the action in whose favour a verdict shall be given shall, if the verdict entitles him to costs, be entitled only to his taxed costs of suit as between party and party against the other party to the action. If the verdict shall be given against the plaintiff the taxed costs of the action may be recovered against the plaintiff in the same manner as costs in an ordinary action or suit are recoverable by law. If the verdict shall be given against the defendant in the action the taxed costs thereof shall be paid out of the Protectorate revenue by the Resident Commissioner.

COSTS OF ACTION.

52. There, under any provision of this Regulation, a fine is inflicted it shall be lawful for the court to order that the person fined shall, in default of payment of the fine, be imprisoned,—

IMPRISONMENT
IN DEFAULT OF
PAYMENT OF
FINE.

- (a) when the fine does not exceed twenty-five pounds, for a term not exceeding one month;
- (b) when the fine exceeds twenty-five pounds and does not exceed fifty pounds, for a term not exceeding two months;
- (c) when the fine exceeds fifty pounds and does not exceed one hundred pounds, for a term not exceeding four months;
- (d) when the fine exceeds the sum of one hundred pounds, for a term not exceeding six months.

HARD LABOUR.

53. 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.

MISCELLANEOUS.

OBSTRUCTING,
THREATENING
OR ASSAULTING
CUSTOMS
OFFICER.

- 54.—(1) Any person who shall—
- obstruct, molest, hinder, or resist, any customs officer in the execution of his duty; or
 - use violent or threatening language to, or attempt in any way to intimidate, a customs officer; or
 - endeavour, by any bribe, threat, or promise, to cause a customs officer to neglect his duty; or
 - attempt in any way to render a customs officer incapable of the proper discharge of his duty; or
 - rescue, or attempt to rescue, any goods seized by a customs officer,

shall on conviction be liable to a penalty not exceeding one hundred pounds.

(2) Any person who assaults, or aids, abets, or assists in assaulting, or who procures, or hires, any person to assault, a customs officer in the execution of his duty, shall on conviction be liable to a penalty of one hundred pounds.

FALSE DOCU-
MENTS AND
FALSE DECLARA-
TION.

55. Any person who shall—
- make any false entry in any form, declaration, entry, bond, return, receipt, or in any document whatever required by, or produced to, any customs officer under this Regulation; or
 - counterfeit, falsify, or wilfully use when counterfeited or falsified, any document required by, or produced to, any customs officer; or
 - falsely produce to any customs officer, 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 those goods or to that vessel; or
 - make a false declaration to any customs officer under any of the provisions of this Regulation, whether that declaration be an oral one, or a declaration subscribed by the person making it, or a declaration on oath, or otherwise; or
 - untruly answer any reasonable question put to the person by any customs officer under any of the provisions of this Regulation; or
 - 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 customs officer for the identification of that document or instrument, or for the security of any goods, or for any other purpose under this Regulation,

shall, unless a specific penalty be otherwise herein provided, be liable on conviction to a penalty not exceeding two hundred pounds and not less than fifty pounds

GENERAL
PENALTY.

56. 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.

RESIDENT
COMMISSIONER
OR CUSTOMS
OFFICER MAY
ADMINISTER AN
OATH.

57.—(1) The Resident Commissioner, or any customs officer 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 under this Regulation.

(2) Any person making or subscribing falsely any declaration when under any oath so administered, and any person, when under

an oath so administered by the Resident Commissioner or by any customs officer duly authorised, answering falsely any reasonable question put by the Resident Commissioner or by a customs officer, shall, in addition to any other penalty to which he may be liable under this Regulation, be further liable to be prosecuted for perjury.

58. 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, by inevitable accident, or by felony.

NON-LIABILITY OF CROWN FOR LOSS BY FIRE, ACCIDENT, OR FELONY.

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

CUSTOMS OFFICER MAY TAKE SAMPLES OF GOODS.

60.—(1) 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 the 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 the damage was sustained during the voyage of the importing ship to the Protectorate and before the removal of the said goods from that ship, to appoint an expert, at the expense of the owner of the goods, to determine the value thereof.

CUSTOMS DUES ON DAMAGED GOODS.

(2) If the goods are liable to an ad valorem duty the duty shall be paid on the valuation, and if liable to a specific or general duty the duty shall be determined by the Resident Commissioner or by the proper customs officer on the valuation aforesaid.

(3) 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 if the value of the goods as fixed by the experts be equal to, or greater than, that estimated by the Resident Commissioner or customs officer, then the expenses of the valuation shall be borne by the importer, but if the value be less than that estimated, then the expenses of the valuation shall be borne by the Protectorate.

(4) All goods derelict, flotsam and jetsam, and wreck 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.

61. 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 the ship, the master of the ship shall, on demand by the Resident Commissioner or by any proper customs officer, and before the ship obtains a clearance from the port, pay the duty thereon, unless the goods are duly accounted for to the satisfaction of the Resident Commissioner or customs officer.

AS TO PAYMENT OF DUTY ON GOODS IN MANIFEST BUT NOT PRODUCED OR LANDED.

62. It shall be lawful for the Resident Commissioner, on cause shown to his satisfaction, 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. The Resident Commissioner may retain the duty so paid if sufficient proof be not shown as to the cause why the goods have not been landed.

REPAYMENTS

63. When customs dues or charges have been short-levied through inadvertence, collusion, or any other cause on the part of the customs officers, 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

SHORT PAID DUTY MAY BE RECOVERED.

refunded, the person chargeable with, or who should have paid, the duty or charge so short-levied, or to whom the refund shall have erroneously been made, shall pay the deficiency, or repay the amount paid to him in excess as the case may be, on demand being made within twelve months from the date of the first assessment or refund, and the Resident Commissioner may refuse to pass or deliver any goods belonging to, or subsequently imported by, that person until the said deficiency or excess has been paid or repaid.

ENTRY OF GOODS
BROUGHT BACK
TO THE
PROTECTORATE.

64. 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 customs duty 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. All foreign goods re-imported 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.

65.—(1) If any goods deposited in a receiving-store, or government bonded-warehouse, shall be of a perishable nature, or become offensive in any way, it shall be lawful for the Resident Commissioner or a customs officer, to notify the owner thereof (if known) in writing to pay the duty and other charges leviable thereon and to remove them.

(2) If the goods are not removed from the receiving-store, or bonded-warehouse, within twenty-four hours from the date of the 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 the goods.

(3) The surplus (if any) of the said proceeds shall be paid to the owner of the goods if claimed within twelve months of the date of the sale, and if no claim be made within that period the surplus shall be forfeited to the Crown.

COLLECTOR MAY
DETAIN GOODS
UNFIT FOR
CONSUMPTION.

66. Any customs officer may detain on importation or landing any article of food or drink which, in his opinion, is unfit for human consumption and shall forthwith report the detention 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. The importer or owner shall have no claim for loss or damage whether pecuniary or otherwise, occasioned by any action taken under this section.

REWARD TO
INFORMER.

67.—(1) 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, are forfeited to the Crown, whether the forfeiture is accompanied by the infliction and payment of any fine or otherwise, any person giving such information to the Resident Commissioner or to a customs officer at any port as may have led to the detection of the offence in respect of which the fine was inflicted and paid, or the forfeiture incurred, may receive, on the order of the Resident Commissioner, any sum not exceeding one half of that fine, or one half of the proceeds of sale, after the payment of any duty and other lawful charges and necessary expenses connected with the forfeiture, or one half of the fine and of the net proceeds of the forfeiture.

(2) The sum so paid to any person for the information shall not in any one case exceed one hundred pounds.

(3) Subject in each case to the approval of the High Commissioner, the Resident Commissioner may order that any part not exceeding half of the amount payable to any informer under this section shall

be paid to any customs officer or officers, or to any other officers in the service of the Protectorate, who may have rendered efficient service in securing the conviction upon which the fine may be paid or the forfeiture incurred.

(4) Any customs officer discovering any offence against any of the provisions of this Regulation in respect of which any fine is paid or any forfeiture incurred as aforesaid may, with the approval of the High Commissioner, receive one half of that fine and one half of the net proceeds of the forfeiture, provided that the sum so received in any one case shall not exceed one hundred pounds.

68. It shall be lawful for the High Commissioner, by proclamation under his hand and the seal of the Western Pacific High Commis-

HIGH COMMIS-
SIONER TO HAVE
POWER TO ISSUE
PROCLAMATIONS
REGARDING—
IMPORT DUTIES;

(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 that article;

(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 that article;

EXPORT DUTIES;

(c) to order that any duty or duties on imports into or exports from the Protectorate under this Regulation shall cease to be levied and paid;

ADDITION OF
DUTIES;

(d) to order the payment of fees for wharfage and store rent, to fix the rate at which those fees shall be levied, and to order that the same shall cease to be levied and paid;

WHARFAGE DUES
AND STORE
RENT;

(2) (a) to appoint any place he may deem expedient within the Protectorate as a port of entry, where goods which may have been, or 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;

PORTS OF ENTRY,
LANDING,
STORING,
TRANSHIPMENT
OF GOODS;

(b) to 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;

(c) to determine the place or places at any port of entry where dutiable goods shall be landed, or where vessels shall bring to in order to receive on board, or to land, any customs officer;

(d) 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;

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

PROHIBITIONS
AND EXEMP-
TIONS;

(4) 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 the same 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 thereon;

DRAWBACK OF
DUTY;

*Gilbert and Ellice (Customs) Regulation 1912.***PASSENGERS'
LUGGAGE:**

(5) to determine what articles, and what quantity of articles which may be liable to duty shall, when introduced into the Protectorate as passengers' luggage, be exempt from the payment of duty;

FORMS:

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

RULES:

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

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

**EXEMPTION OF
SHIPS OF ROYAL
NAVY.**

69. The provisions of this Regulation shall not apply to the vessels of His Majesty's Navy. Provided that dutiable goods landed from those 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.

SCHEDULE OF FORMS.

No. 1.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

IMPORTS (Bond).

PORT of 19 . Owner,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.			Port or place whence imported.						
		(BRITISH.)										
Cocket No.	Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Particulars of contents.	Wharfrage.			Value.			
						£	s.	d.	£	s.	d.	
	Total					£						

I, do hereby declare that the invoice now produced is the genuine invoice of all the goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the particulars of contents are true and correct in every respect.

Witness hand this day of 19 . Owner,

The above declaration was signed the day of 19 , in the presence of Resident Commissioner or customs officer.

To be warehoused in bonded warehouse at

No. 2.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

IMPORTS (Specific Duties).

PORT of 19 . Owner,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.			Port or place whence imported.										
Cocket No.	Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Particulars for duty.	Rate of duty.	Wharfrage.			Value.			Duty.			
							£	s.	d.	£	s.	d.	£	s.	d.	
	Total ..					£										

I, do hereby declare that the invoice now produced is the genuine invoice of all goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the weights and other particulars for duty are true and correct in every respect.

Witness hand this day of 19 . Owner,

The above declaration was signed the day of 19 , in the presence of Resident Commissioner or customs officer.

No. 3.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

IMPORTS (Ad Valorem Duties).

PORT of

19 . Owner,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.		Port or place whence imported.	
		BRITISH.				

Cocket No.	Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Particulars for duty.	Rate of duty.	Wharfage.			Value.			Duty.					
							£	s.	d.	£	s.	d.	£	s.	d.			
	Total					£												

I, do hereby declare that the invoice now produced is the genuine invoice of all goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place set forth herein, and that the weights and other particulars for duty are true and correct in every respect, and that the value of such goods mentioned in the said entry and in the said invoice was the fair market value of such goods at the time of shipment in the principal markets of the country whence the same were exported.

Witness hand this day of 19 .

The above declaration was signed the day of 19 , in the presence of Owner, Resident Commissioner or customs officer.

No. 4.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

IMPORTS (Transshipment—Foreign Coastwise).

PORT of

19 . Owner,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.		From and to.	
	Ex the				From	
	Per the				To	

Marks and Nos.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Value.		
				£	s.	d.
	Total			£		

No. 5.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

HOME CONSUMPTION (Ad valorem duties).

Port of _____ 19 , Owner,

Vessel's name.		Nationality of vessel.		Master's name.		Port or place whence imported.					
Warehoused by		Bonded warehouse.		Situate at		Date warehoused.					
Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Particulars for duty.	Rate of duty.	Value.			Duty.		
						£	s.	d.	£	s.	d.
Total						£					

_____ do hereby declare that the invoice now produced is the genuine invoice of all the goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the weights and other particulars for duty are true and correct in every respect, and that the value of such goods mentioned in the said entry and in the said invoice as the fair market value of such goods at the time of shipment in the principal market of _____ the country whence the same were exported.

Witness hand this day of 19 . Owner.
 The above declaration was signed this day of 19 , in the presence of
 Resident Commissioner or customs officer.

No. 6.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.

(Sec. 13.)

HOME CONSUMPTION (Specific Duties).

Port of _____ 19 . Owner,

Vessel's name.		Nationality of vessel.		Master's name.		Port or place whence imported.					
Warehoused by		Bonded warehouse.		Situate at		Date warehoused.					
Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Particulars for duty.	Rate of duty.	Value.			Duty.		
						£	s.	d.	£	s.	d.
Total						£					

_____ do hereby declare that the invoice now produced is the genuine invoice of all the goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the weights and particulars for duty are true and correct in every respect.

Witness hand this day of 19 . Owner.
 The above declaration was signed this day of 19 , in the presence of
 Resident Commissioner or customs officer.

No. 7.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 38.)
EXPORTS FOR DRAWBACK.

PORT of 19 . Exporter,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.			Port or place whither exported.								
Marks and Nos.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Rate of duty.	Wharfage.			Value.			Drawback claimed.			
					£	s.	d.	£	s.	d.	£	s.	d.	
Total ...				£										

Ex Duty paid by _____, Master, from _____, on warrant no. _____ of _____ 190____, do hereby declare that the description, quantity and value of the above-mentioned goods are correctly stated herein, that the said goods are intended to be exported to and will be landed at _____ and that the full duty chargeable by law thereon has been paid as stated in this entry.
Witness _____ hand this _____ day of _____ 19____. Exporter.

No. 8.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912.
(Secs. 23 and 40.)
EXPORTS (Dutiable).

PORT of 19 . Exporter,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.			Port or place whither exported.								
Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce of	Quantity.	Rate.	Wharfage.			Value.			Duty.		
						£	s.	d.	£	s.	d.	£	s.	d.
Total ...				£										

_____ do hereby declare that the above-mentioned _____ was the produce of _____, and that weights and particulars above-mentioned are true and correct.
Witness _____ hand this _____ day of _____ 19____. Exporter.
The above declaration was signed the _____ day of _____ 19____, in the presence of _____ Resident Commissioner or customs officer.

No. 9.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 36.)
EXPORTS (Duty Free).

PORT of 19 . Exporter,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.			Port or place whither exported.					
Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce or manufacture of	Particulars of contents.	Wharfage.			Value.			
					£	s.	d.	£	s.	d.	
Total				£							

_____ do hereby declare that the invoice now produced is the genuine invoice of all the goods mentioned in this entry, and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the weights, contents and values are true and correct in every respect.
Witness _____ hand this _____ day of _____ 19____. Exporter.

No. 10.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 38.)
EXPORT UNDER BOND.

of 19 Exporter,

Wharf.	Vessel's name.	Nationality of vessel.	Master's name.	To and from.							
	On the			To							
	Ex the			From							
Warehoused by	Bonded warehouse.	Situate at	Date warehoused.								
Marks and Nos.	Quantity and description of packages.	Description of goods.	Produce or manufacture of	Particulars of contents.	Wharfage.			Value.			
					£	s.	d.	£	s.	d.	
Total				£							

I, do hereby declare that the invoice now produced is the genuine invoice of all the goods mentioned in this entry and contained in the packages described as above, and that each item is the produce of or was manufactured at the place respectively set forth herein, and that the weights, contents and value are true and correct in every respect.

Witness hand this day of 19 . Exporter.

No. 11.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 14.)
TRANSHIPMENT BOND (Coastwise).

KNOW ALL MEN BY THESE PRESENTS, that We, of in the No. are held and firmly bound unto our Sovereign lord the King in the penal sum of pounds sterling to be paid to our said lord the King, his heirs and successors, for which payment well and truly to be made we bind ourselves, and each of us, our and each and every of our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Signed by us this day of one thousand nine hundred and

Whereas the above-bounden is the owner of the following goods, that is to say:—

Marks and numbers.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Value.		
				£	s.	d.
Total				£		

which said goods are now on board the ship or vessel called the whereof is master, from And whereas the said intends to remove and convey the said goods from the port of to the port of subject to the rules, regulations, and restrictions in that behalf by Regulation provided.

NOW THE CONDITION of this obligation is such that, if the said goods and every part thereof, shall be duly transhipped to the and conveyed direct and intact to the port of and there duly reported to the customs authorities, and an import entry passed for the said goods as if the same had arrived in that port direct from beyond the Protectorate or if the said goods shall be otherwise accounted for to the satisfaction of the Resident Commissioner, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed at }
in the presence of }
Resident Commissioner or customs officer.

* NOTE.—Penal sum, once the value of the goods with twice the duty added thereto.

No. 12.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 15.)
TRANSHIPMENT BOND (Foreign).

KNOW ALL MEN BY THESE PRESENTS, that We, _____ in the _____ No. _____ are held and firmly bound unto our Sovereign lord the King in the *penal sum of _____ pounds sterling to be paid to our said lord the King, his heirs and successors, for which payment well and truly to be made, we bind ourselves, and each of us, our and each and every of our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Signed by us this _____ day of _____ one thousand nine hundred and _____

Whereas the above-bounden _____ is the owner of the following goods, that is to say:—

Marks and numbers.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Value.		
				£	s.	d.

which goods are now on board the ship or vessel called the _____ whereof _____ is master from _____ And whereas the said _____ intends to remove and convey the said goods from the port of _____ to the port of _____ subject to the rules, regulations, and restrictions in that behalf by Regulation provided.

NOW THE CONDITION of this obligation is such, that if the said goods and every part thereof shall be removed direct to the _____ and if the said _____ shall proceed on her course from the port of _____ out of the Protectorate without coming to anchor at any spot therein except at a port of entry, and without unnecessary delay, and if the above-mentioned goods shall not be removed from the said vessel nor landed nor transhipped at any place within the waters of the Protectorate, except under the supervision and with the permission of the proper customs officer, but landed or transhipped at _____, or if the said goods shall be otherwise accounted for to the satisfaction of the Resident Commissioner, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed in the presence of _____ }
Resident Commissioner or customs officer.

* NOTE.—Penal sum, once the value of the goods with twice the duty thereon added.

No. 13.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 33.)
EXPORT BOND.

KNOW ALL MEN BY THESE PRESENTS, that we, _____ of _____ in _____, and _____ of _____ are held and firmly bound unto our Sovereign lord the King in the penal sum of _____ pounds sterling to be paid to our said lord the King, his heirs and successors, for which payment well and truly to be made, we bind ourselves, and each of us, our and each and every of our heirs, executors and administrators, jointly and severally, firmly by these presents.

Signed by us this _____ day of _____ one thousand nine hundred and _____

Whereas the above-bounden _____ have given notice of _____ intention to export to _____ in the ship _____ whereof _____ is the master, the following goods, that is to say:—

Marks and numbers.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Value.		
				£	s.	d.
Total				£		

which said goods are now deposited in _____, situate at _____ in the port of _____ in the Gilbert and Ellice Islands Protectorate.

NOW THE CONDITION of this obligation is such, that if the said goods and every part thereof shall under the supervision of a customs officer be conveyed by way of _____ to the aforesaid vessel and duly put on board the same by the _____ day of _____ 19____, and if such goods shall not, so long as the said vessel is within the waters of the Protectorate, be used thereon, nor landed nor removed therefrom, except to be returned to a government bonded-warehouse as may be permitted by the proper customs officer, or by passing an import entry for such goods in the manner provided by Regulation, and if, as provided by section 33 of the Gilbert and Ellice (Customs) Regulation, 19____, a landing certificate is produced to the proper customs officer for the landing of all the above goods, or the Resident Commissioner has been satisfied that the said goods have been properly accounted for, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed at _____ }
presence of _____ }
Resident Commissioner or customs officer.

No. 14.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 16.)
IMPORT BOND (Warehousing).

KNOW ALL MEN BY THESE PRESENTS, that we, _____ of _____ in the _____ No. _____ are held and firmly bound unto our Sovereign lord the King in the penal sum of _____ pounds sterling to be paid to our said lord the King, his heirs and successors, for which payment well and truly to be made we bind ourselves, our heirs, executors, and administrators, firmly by these presents.

Signed by us this _____ day of _____ one thousand nine hundred and _____

Whereas the above-bounded _____ in the ship or vessel _____ master from _____ have lately imported into the port of _____ the undermentioned goods, namely:—

Marks and numbers.	Quantity and description of packages.	Description of goods.	Particulars of contents.	Value.		
				£	s.	d.
Total.....				£		

the duties in respect whereof have not yet been paid, which goods they are desirous of depositing in the Government bonded-warehouse or other Government building situate at _____

Now the conditions of this obligation is such, that if all the above-mentioned goods so imported shall be conveyed direct and intact from the vessel aforesaid to the Government bonded-warehouse at _____ and duly lodged therein, and such goods shall not be removed from the said Government bonded-warehouse except as provided by Regulation, and with the authority and permission of a customs officer, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed at _____
in the presence of _____ }
Resident Commissioner or customs officer.

* NOTE.—Penal sum, once the value of the goods with twice the duty added thereto.

No. 15.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 17.)
BOND FOR LANDING CARGO BEFORE PASSING IMPORT ENTRIES.

KNOW ALL MEN BY THESE PRESENTS, that we _____ of _____ in the _____ No. _____ are held and firmly bound unto our Sovereign lord the King, in the penal sum of _____ to be paid to our said lord the King, his heirs and successors, for which payment well and truly to be made we bind ourselves, our heirs, executors and administrators both jointly and severally firmly by these presents.

Signed by us this _____ day of _____ 19 _____

Whereas by the vessel or ship known as the _____ whereof _____ is master and _____ agent and which arrived in the port of _____ on the _____ day of _____ 19 _____, certain goods have been imported into the Gilbert and Ellice Islands Protectorate, full particulars and description of which are set forth in the ship's manifest, lodged with _____. And whereas the said _____ desirous to be permitted to land the said goods before passing import entries therefor and paying customs dues thereon; and for that purpose requested that _____ may be permitted to land and store the same at _____ own risk and expense and in such manner and subject to such terms and conditions as may be approved of by the Resident Commissioner, and that officer has consented to permit the said goods to be landed subject to the following conditions:—That the goods shall, under the supervision and control of the customs officers, be conveyed direct and intact from the said vessel to the store or building situate in _____ and owned or occupied by _____ and that the said goods shall there remain under the supervision and control of the customs officers aforesaid, but at the risk and expense of the said _____ until import entries shall have been passed for the same and permission given by a customs officer for their removal; and such import entries shall be passed and all duties and other charges leviable on the said goods paid according to the first account taken of such goods upon the landing of the same, within _____ days from the signing of these presents and that the said goods dutiable and non-dutiable shall be kept intact, secure and separate from other goods under lock and key in the said store aforesaid until so removed in manner before mentioned and that the key of the said store shall remain in possession of a customs officer so long as that officer deems necessary.

Now the conditions of this obligation are that if the said goods shall be conveyed direct and intact under the supervision and control of the customs officers from the said vessel to the said store or building, and if before the _____ day of _____ 19 _____ the import entries for the said goods shall be passed as provided by Regulation, and payment shall be made of all customs dues and other charges payable upon and in respect thereto and the said goods shall be duly and lawfully removed from the said place in which they shall have been stored in pursuance of the conditions hereof, then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed at _____
in the presence of _____ }
Resident Commissioner or customs officer.

No. 20.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 21.)
GOVERNMENT BONDED WAREHOUSE RECEIPTS.

Date of entry.	Number of warrant.	Ship.	Where from.	Marks and numbers.	Goods.

No. 21.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 21.)
GOVERNMENT BONDED WAREHOUSE DELIVERIES.

Date of delivery.	Number of warrant.	Goods.	Owners.	Rent.	Remarks.

No. 22.

THE GILBERT AND ELLICE (CUSTOMS) REGULATION, 1912. (Sec. 35.)

PORT OF

These are to certify to all whom it doth concern that
 burthen tons, mounted with
 men, built, and bound for
 said vessel according to Regulation.

master or commander of the
 guns, navigated with
 hath here entered and cleared the

Given under my hand at the
 Gilbert and Ellice Islands Protectorate, this
 hundred and

, at the port of
 day of , in the
 one thousand nine

Resident Commissioner or customs officer.

Published and exhibited in the Public Office of the High
 Commissioner for the Western Pacific this twenty-third day of
 February one thousand nine hundred and twelve.

By Command,

C. H. HART-DAVIS,

Secretary to His Britannic Majesty's High Commissioner
 for the Western Pacific.