

# EXCISE ORDINANCE, 1914. <sup>(1)</sup>

## An Ordinance relating to Excise.

**B**E it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

### PART I.—INTRODUCTORY.

1. This Ordinance may be cited as the *Excise Ordinance*, Short title. 1914. <sup>(1)</sup>

2. This Ordinance is divided in Parts as follows:—

- Part I.—Introductory;
- Part II.—Administration;
- Part III.—Producers and Dealers ;
- Part IV.—Licensing of Manufacturers;
- Part V.—Excise Supervision Manufacturers' Books and Regulation of Factories Generally;
- Part VI.—Payment of Duty Removal of Excisable Goods from Factories and Excise Control;

Parts.  
Cwlt. No. 9 of  
1901, s. 3.

(1) The *Excise Ordinance*, 1914, comprises the original *Excise Ordinance*, 1914, as amended by the Regulation (made under the *Excise Ordinance*, 1914) referred to in the following Table:—

TABLE.

#### PART I.—ORDINANCE OF THE LEGISLATIVE COUNCIL FOR THE TERRITORY OF PAPUA.

Short title, number and year.	Date of assent by Lieut.-Gov.	Date notified in Papua <i>Govt. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Excise Ordinance</i> , 1914 (No. 18 of 1914)	21.8.1914	3.3.1915	21.8.1914 ( <i>Statute Law of Papua</i> 1888 to 1916, Vol. II, p. 298)

#### PART II.—REGULATION MADE BY THE LIEUTENANT-GOVERNOR.

Description and number and year.	Date on which made Lieut.-Gov.	Date on which published in Papua <i>Govt. Gaz.</i>	Date on which took effect.
<i>Tobacco Regulation</i> (S.R. 1918, No. 2)	28.2.1918	6.3.1918	6.3.1918 ( <i>Papua Govt. Gaz.</i> of 6.3.1918)

EXCISE—

- Part VII.—Special Provisions Relating to Tobacco;
- Part VIII.—Drawbacks;
- Part IX.—Officers;
  - Division 1.—Powers of Officers;
  - Division 2.—Protection to Officers;
- Part X.—Penal Provisions;
- Part XI.—Excise Prosecutions;
- Part XII.—Disputes as to Duty;
- Part XIII.—Settlement of Cases by the Treasurer;
- Part XIV.—Miscellaneous.

Definitions.  
Cf. Cwlt.  
No. 9 of 1901,  
s. 4.

3. In this Ordinance except where otherwise clearly intended—
- “By authority” means by the authority of an officer doing duty in the matter in relation to which the expression is used;
  - “Collector” means the Collector of Customs;
  - “Dealer” means a person registered under this Ordinance as a dealer in material;
  - “Excise Ordinances” includes this Ordinance and all other Ordinances relating to Excise;
  - “Excisable goods” means goods in respect of which excise duty is imposed by law;
  - “Factory” means the premises on which any person is licensed to manufacture excisable goods and includes all adjoining premises used in connection therewith or with the business of the manufacturer;
  - “Gazette notice” means a notice signed by the Treasurer and published in the *Gazette*;
  - “Justice” means any justice of the peace;
  - “Licence” means a licence to manufacture excisable goods;
  - “Manufacture” includes all processes in the manufacture of excisable goods;
  - “Manufacturer” means a person licensed under this Ordinance to manufacture excisable goods;
  - “Material” includes all material used in the manufacture of excisable goods and declared by proclamation to be material within the meaning of this Ordinance;
  - “Officer” includes all persons employed in the service of the Customs;
  - “Permission” means the written permission of the Treasurer;
  - “Prescribed” means prescribed by this Ordinance;

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“Producer” means a person registered under this Ordinance as a producer of material;

“The Customs” means the Department of Trade and Customs;

“This Ordinance” includes all Excise Ordinances incorporated therewith and all Regulations made under this Ordinance or any such Excise Ordinance;

“The Treasurer” means the Treasurer of the Territory of Papua and includes the officer acting as Treasurer during the absence of the Treasurer from the Territory or during the absence of the Treasurer on duty within the Territory.

4. The penalties referred to at the foot of sections indicate that any contravention of the section whether by act or omission is an offence against this Ordinance punishable on conviction by a penalty not exceeding (except as hereinafter provided) the penalty mentioned.

Penalty at foot of sections.  
Cf. Cwlt. No. 9 of 1901, s. 5.

5. Except so far as inconsistent therewith this Ordinance shall be incorporated and read as one with all other Excise Ordinances. <sup>(2)</sup>

Application of Ordinance.  
Cf. Cwlt. *Ib.* s. 6.

PART II.—ADMINISTRATION.

6. Until it is otherwise lawfully determined the Excise Ordinances shall be administered by the Treasurer.

Treasurer.  
Cf. Cwlt. *Ib.* s. 7.

7. The Treasurer shall have chief control of Excise throughout the Territory.

Control of Excise.  
Cf. Cwlt. *Ib.* s. 8.

8. In relation to any particular matters or class of matters or to any particular district the Treasurer may by writing under his hand delegate any of his powers under any Excise Ordinance (except this power of delegation) so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified or the district defined in the instrument of delegation.

Delegation by Treasurer.  
Cf. Cwlt. *Ib.* s. 9.

9. Every delegation by the Treasurer shall be revocable in writing at will and no delegation shall prevent the exercise of any power by the Treasurer.

Revocation of delegation.  
Cf. Cwlt. *Ib.* s. 11.

10. In all cases not herein otherwise provided for the Treasurer may exercise any power exercisable by the Customs under any Excise Ordinance.

General power of Treasurer.  
Cf. Cwlt. *Ib.* s. 12.

(2) See the *Excise Tariff, 1916*, and the *Distillation Ordinance, 1927*.

EXCISE—

Customs officers  
to be Excise  
officers.  
Cf. Cwlth.  
No. 9 of 1901,  
s. 13.

11. All officers of Customs shall be officers of Excise and all officers of Excise shall be officers of Customs.

Fees.  
Cf. Cwlth. *Ib.*  
s. 14.

12. No fees shall be charged for the registration of producers or dealers under this Ordinance; but licence fees shall be as prescribed.

Time for  
compliance with  
this Ordinance.  
Cf. Cwlth. *Ib.*  
s. 15.

13. In the event of any Excise being hereafter imposed in relation to any manufacture previously free there shall be allowed two months from the commencement of the Ordinance imposing the Excise for compliance with the provisions of this Ordinance relating to registration and licences; but during such period every unlicensed person who manufactures excisable goods shall comply with this Ordinance as if licensed and the premises on which he manufactures excisable goods shall be deemed a factory.

Right to require  
security.  
Cf. Cwlth. *Ib.*  
s. 16.

14. The Customs shall have the right to require and take securities for compliance with the Excise Ordinances and generally for the protection of the revenue and pending the giving of the required security in relation to any goods subject to the control of the Customs may refuse to deliver the goods or to pass any entry relating thereto.

Security.  
Cf. Cwlth. *Ib.*  
s. 17.

15. Where any security is required to be given such security may be by bond or guarantee or cash deposit or all or any of such methods so that in each case the security shall be approved by the Treasurer.

General security  
may be given.  
Cf. Cwlth. *Ib.*  
s. 18.

16. When security is required for any particular purpose security may by the authority of the Treasurer be accepted to cover all transactions for such time and for such amount as the Treasurer may approve.

Cancellation of  
bonds.  
Cf. Cwlth. *Ib.*  
s. 19.

17. All Customs securities may after the expiration of three years from the date thereof or from the time specified for the performance of the conditions thereof be cancelled by the Treasurer.

New securities.  
Cf. Cwlth. *Ib.*  
s. 20.

18. If the Treasurer is not at any time satisfied with the sufficiency of any security he may require a fresh security; and a fresh security shall be given accordingly.

Form of Customs  
security.  
Cf. Cwlth. *Ib.*  
s. 21.

19. The form of Customs security in Schedule I. hereto shall suffice for all the purposes of a bond or guarantee under any Excise Ordinance and without sealing shall bind its subscribers as if sealed and unless otherwise provided therein jointly and severally and for the full amount.

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20. Whenever any such Customs security is put in suit by the Treasurer the production thereof without further proof shall entitle the Treasurer to judgment for their stated liability against the persons appearing to have executed it unless the defendants shall prove compliance with the condition or that the security was not executed by them or release or satisfaction.

Effect of Customs security.  
Cf. Cwltth. No. 9 of 1901, s. 22.

21. A lesser licence may at any time be surrendered for a larger licence and in such case the licensee shall receive credit for a proportionate part of the fee paid for the lesser licence against the amount payable for the larger licence.

Surrender of lesser licence for larger licence.  
Cf. Cwltth. *Ib.* s. 23.

22. Excisable goods and goods liable to duties of Customs may in prescribed cases and subject to the prescribed conditions be delivered free of duty or subject to such lower duty as may be prescribed for use in the manufacture of excisable goods.

Goods for use in manufacture.  
Cf. Cwltth. *Ib.* s. 24.

PART III.—PRODUCERS AND DEALERS.

23. No person shall produce material for the purpose of sale or manufacture unless he is registered as a producer.  
Penalty: Twenty pounds.

Producers to be registered.  
Cf. Cwltth. *Ib.* s. 25.

24. Registration of producers shall be effected as follows:—

How registration effected.

(a) The producer shall send to the Treasurer a request for registration as a producer in the form in Schedule II. hereto;

Cf. Cwltth. *Ib.* s. 26.

(b) The Treasurer shall register the producer's name and the place where he produces material in a book and shall furnish to the producer a certificate of registration in the form of the Schedule III. hereto.

25. No person shall deal in material unless he is registered as a dealer; but this shall not apply to producers who deal only in material of their own production.  
Penalty: Twenty pounds.

Dealers to be registered.  
Cf. Cwltth. *Ib.* s. 27.

26. Registration of dealers shall be effected as follows:—

Mode of registration of dealers.  
Cf. Cwltth. *Ib.* s. 28.

(a) The dealer shall send to the Treasurer a request for registration in the form in Schedule IV. to this Ordinance;

(b) The Treasurer shall register the name and place of business of the dealer in a book and shall furnish to the dealer a certificate of registration in the form in Schedule V. to this Ordinance.

EXCISE—

Storage of material.  
Cf. Cwltth. No. 9 of 1901, s. 29.

27. Except by permission no producer or dealer shall keep or store material at any place other than the premises in respect of which he is registered.

Penalty: Twenty pounds.

Unregistered premises.  
Cf. Cwltth. *Ib.* s. 30.

28. No producer shall produce material except at the premises in respect of which he is registered; and no dealer shall carry on business as a dealer except at the premises in respect of which he is registered.

Penalty: Twenty pounds.

Registration of separate premises.  
Cf. Cwltth. *Ib.* s. 31.

29. Any producer or dealer may be severally registered in respect of any number of separate and distinct premises.

Notice of ceasing to produce or deal in material.  
Cf. Cwltth. *Ib.* s. 32.

30. Every producer who ceases to produce material and every dealer who ceases to carry on business as a dealer shall forthwith give notice to the Treasurer that he has ceased to produce material or to carry on business as the case may be; and the Treasurer shall thereupon cancel his registration.

Accounts and returns.  
Cf. Cwltth. *Ib.* s. 33.

31. Producers and dealers shall as prescribed keep accounts and furnish returns of all materials produced or dealt in by them.

Penalty: Twenty pounds.

PART IV.—LICENSING OF MANUFACTURERS.

Granting of licences.  
Cf. Cwltth. *Ib.* s. 34.

32. Licences to manufacture may be granted by the Treasurer and may license<sup>(3)</sup> manufacture without limitation or subject to any specified limitation.

Manufacturers to be licensed.  
Cf. Cwltth. *Ib.* s. 35.

33. No person shall manufacture except pursuant to this Ordinance and a licence granted thereunder.

Penalty: One hundred pounds.

Application for licence.  
Cf. Cwltth. *Ib.* s. 37.

34. Any person may by application in the form in Schedule VI. apply to the Treasurer for a licence.

Particulars.  
Cf. Cwltth. *Ib.* s. 38.

35. The applicant shall furnish the Treasurer with the prescribed drawings and particulars.

Payment of licence fee and security.  
Cf. Cwltth. *Ib.* s. 39.

36. The applicant for a licence shall—

(a) Pay to the Treasurer the licence fee as prescribed;

(b) Give security to the Treasurer for the compliance with this Ordinance.

(3) The words "and may license" appeared in the original Ordinance. The word "and" has now been omitted and the word "who" inserted in its stead by the Second Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

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37. The Treasurer if satisfied with the security given may grant to the applicant a licence in the form in Schedule VII; but if the application is refused the licence fee shall be returned to the applicant.

Treasurer to grant licence.  
Cf. Cwlt. No. 9 of 1901, s. 40.

38. The annual fees for licences are as specified in Schedule VIII. computing as from the first of January; and when by reason of the time of the granting of a licence it will not continue for a full year the amount shall be reduced proportionately.

Licence fee.  
Cf. Cwlt. *Ib.* s. 41.

39. Licences shall unless cancelled continue in force so long as the licence fees payable in respect thereof are duly paid.

Currency of licences.  
Cf. Cwlt. *Ib.* s. 42.

40. Licences may be transferred with the written permission of the Treasurer on security being given by the transferee and may be cancelled by the Treasurer by *Gazette* notice if the holder is convicted of any offence against this Ordinance.

Transfer or cancellation.  
Cf. Cwlt. *Ib.* s. 43.

41. The Treasurer may at any time require any manufacturer to give fresh security and fresh security shall be given accordingly; and in default the licence may be cancelled by the Treasurer by *Gazette* notice.

Fresh security may be required.  
Cf. Cwlt. *Ib.* s. 44.

42. No manufacturer shall manufacture excisable goods at any place other than the factory specified in his licence or shall manufacture in his factory excisable goods to a greater quantity than allowed by his licence or except by permission sell by retail any excisable goods in his factory or at any place within fifty yards thereof.

Excisable goods to be made in licensed factories.  
Cf. Cwlt. *Ib.* s. 45.

Penalty: One hundred pounds.

PART V.—EXCISE SUPERVISION MANUFACTURERS' BOOKS AND  
REGULATION OF FACTORIES GENERALLY.

43. The manufacture of excisable goods shall for the protection of the revenue be subject to the right of supervision by officers.

Supervision by officers.  
Cf. Cwlt. *Ib.* s. 46.

44. Every manufacturer shall if required by the Treasurer provide in connection with his factory reasonable office accommodation and reasonable board and lodging for the supervising officer—in each case to the satisfaction of the Treasurer.

Office accommodation for officers.  
Cf. Cwlt. *Ib.* s. 47.

Penalty: Fifty pounds.

45. Every manufacturer providing board and lodging for an officer pursuant to the request of the Treasurer shall be entitled to fair remuneration therefor at such rates as shall be agreed or prescribed.

Payment for board and lodging.  
Cf. Cwlt. *Ib.* s. 48.

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Facilities to officers.  
Cf. Cwlt. No. 9 of 1901, s. 49.

46. Every manufacturer shall provide all reasonable facilities for enabling officers to exercise their powers under this Ordinance.  
Penalty: Fifty pounds.

Books.  
Cf. Cwlt. Ib. s. 50.

47. For the information of officers every manufacturer shall keep books and prepare and render accounts as prescribed and shall also as prescribed verify such books and accounts.  
Penalty: Fifty pounds.

Treasurer may give directions.  
Cf. Cwlt. Ib. s. 51.

48. The Treasurer may give directions in writing to any manufacturer directing—

- (a) In what parts of the factory any process in the manufacture is to be carried on;
- (b) In what parts of the factory material and other matters used in the manufacture and excisable goods manufactured are respectively to be kept.

And every manufacturer shall comply with such directions.  
Penalty: Fifty pounds.

Weights and scales.  
Cf. Cwlt. Ib. s. 52.

49. Every manufacturer shall at his own expense provide sufficient lights correct weights and scales and all labour necessary for weighing material received into and all excisable goods manufactured in his factory and for taking stock of all material and excisable goods contained in his factory.  
Penalty: Fifty pounds.

Responsibility of manufacturers.  
Cf. Cwlt. Ib. s. 53.

50. Every manufacturer is responsible for the safe custody of all material and excisable goods in his factory and for the observance of this Ordinance within his factory.

PART VI.—PAYMENT OF DUTY REMOVAL OF EXCISABLE GOODS FROM FACTORIES AND EXCISE CONTROL.

Liability to pay duty.  
Cf. Cwlt. Ib. s. 54.

51. The manufacturer shall be liable to pay to the Treasurer the Excise duties on all excisable goods manufactured by him.

Transfer of partly-made goods.  
Cf. Cwlt. Ib. s. 55.

52. Partly manufactured excisable goods may by authority and subject to the prescribed conditions be transferred from one factory to another for the purpose of completing the manufacture.

Removal.  
Cf. Cwlt. Ib. s. 56.

53. No excisable goods shall be removed from a factory without an entry made and passed authorizing their removal.  
Penalty: One hundred pounds.

Size of packages.  
Cf. Cwlt. Ib. s. 57.

54. Excisable goods shall only be removed from a factory in packages of such sizes and marked in such manner as may be prescribed.

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55. Entries may be made by the manufacturer and passed by an officer and may authorize the removal of excisable goods for—
- (a) Home consumption;
  - (b) Removal to a licensed Customs warehouse;
  - (c) Exportation.
56. The excise duty shall be paid before the entry for home consumption is passed.
57. The manufacturer shall give security for the due removal or exportation of the excisable goods before any entry is passed for the removal of excisable goods to a licensed Customs warehouse or for exportation.
58. All excisable goods manufactured shall until delivery for home consumption or exportation to parts beyond the seas which ever shall first happen be subject to the control of the Customs and shall not be moved altered or interfered with except by authority and in accordance with this Ordinance.
- Penalty: One hundred pounds.
59. Whenever in relation to any factory it appears on taking stock of excisable goods manufactured and material by an officer that duty has not been paid on the full quantity of excisable goods on which duty ought to have been paid the manufacturer shall forthwith pay to the Treasurer the amount of the deficiency unless such deficiency is accounted for to the satisfaction of the Treasurer.
60. For the purpose of calculating the full quantity of excisable goods which have been produced in a factory scales may be prescribed showing the quantity of excisable goods which shall be deemed to have been produced from a given quantity of material and the quantity of fully manufactured excisable goods which shall be deemed to have been produced from a given quantity of partly manufactured excisable goods.

Purposes of removal.  
Cf. Cwilt. No. 9 of 1901, s. 58.

When duty to be paid.  
Cf. Cwilt. *Ib.* s. 59.

Security on removal.  
Cf. Cwilt. *Ib.* s. 60.

Customs control.  
Cf. Cwilt. *Ib.* s. 61.

Deficiency in duty.  
Cf. Cwilt. *Ib.* s. 62.

Power to prescribe scales for calculating quantities of excisable goods produced.  
Cf. Cwilt. *Ib.* s. 63.

**PART VII.—SPECIAL PROVISIONS RELATING TO TOBACCO.**

61. The annual licence fee for a licence to manufacture tobacco cigars cigarettes or snuff shall be according to the scale set out in Schedule VIII. hereto and shall be paid by the licensee by equal quarterly instalments in advance on the first days of January April July and October in each year.
62. The applicant for a licence shall pay to the Treasurer a quarterly instalment of the licence or a proportionate part thereof not being less than one-third of such quarterly fee according to

Annual licence fees.  
Cf. Cwilt. *Ib.* s. 64.

Payment of first quarter's fee.  
Cf. Cwilt. *Ib.* s. 65.

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the length of time which will elapse before the next quarterly fee will become due.

Amount of security.  
Cf. Cwltth. No. 9 of 1901, s. 66.

63. The sum in which security is to be given by the applicant for a licence shall be according to the scale set out in Schedule IX. hereto.

Number of factory.  
Cf. Cwltth. *Ib.* s. 67.

64. The Treasurer shall furnish to each manufacturer the number of his factory to be called the factory number.

Exemption.  
Cf. Cwltth. *Ib.* s. 68.

65. No person shall be deemed to manufacture merely because he cures tobacco leaf as stripped from the plant so as to convert it into leaf tobacco.

Size of packages.  
Cf. Cwltth. *Ib.* s. 69.

66. All tobacco and snuff manufactured in a factory shall be put up in packages of the prescribed weights and sizes.

Marking of packages.  
Cf. Cwltth. *Ib.* s. 70.

67. The manufacturer shall mark upon every package of manufactured tobacco or snuff his name and address a consecutive number the gross weight of the package and the net weight of the contents before it is removed from the factory.

Penalty: Twenty pounds.

Marking of packages of cigars and cigarettes.  
Cf. Cwltth. *Ib.* s. 71.

68. The manufacturer shall mark upon every package of cigars or cigarettes the factory number before the package is removed from the factory.

Penalty: Twenty pounds.

How marking effected.  
Cf. Cwltth. *Ib.* s. 72.

69. The marking of packages shall be plain and clear and in distinct characters and shall be effected by cutting burning or oil paint.

Receipt of manufactured tobacco in factory.  
Cf. Cwltth. *Ib.* s. 73.

70. Manufactured tobacco may by authority be received into a factory for renovation or for cutting or for any other prescribed purpose but for no other purpose.

Penalty: Twenty pounds.

Manufactured tobacco received in factory to be treated separately.  
Cf. Cwltth. *Ib.* s. 74.

71. Manufactured tobacco received into a factory shall be dealt with in the manner prescribed and shall be treated separately and kept separate from tobacco manufactured in the factory.

Penalty: Twenty pounds.

Refund of duty on waste.  
Cf. Cwltth. *Ib.* s. 75.

72. A refund of the Customs duty paid on the importation of leaf tobacco may be made in respect of all stalks refuse clipping or waste arising from the operations in any factory and destroyed in the manner prescribed.

73. No manufacturer shall have in his factory any manufactured tobacco containing more than thirty per centum of moisture. Limitation of amount of moisture in tobacco.  
Cwith. No. 9 of 1901, s. 76.
- Penalty: Fifty pounds.
74. Any manufactured tobacco which on being dried at a temperature of two hundred and twelve degrees as indicated by Fahrenheit's thermometer is decreased in weight by more than thirty per centum shall be deemed to have contained more than thirty per centum of moisture. How moisture determined.  
Cf. Cwith. *Ib.* s. 77.
75. Until otherwise prescribed<sup>(4)</sup> the Regulations in Schedule X. hereto shall have force as the Regulations relating to the manufacture of tobacco cigars cigarettes and snuff. Tobacco Regulations.  
Cf. Cwith. *Ib.* s. 78.

PART VIII.—DRAWBACKS.

76. Drawbacks of Excise duty may be allowed on exportation in respect of such excisable goods in such cases to such amount and in such manner as may be prescribed. Drawbacks allowed.  
Cf. Cwith. *Ib.* s. 79.
77. No drawback shall be allowed on any goods of a less value for home consumption than the amount of the drawback or on which the excise duty paid did not amount to One pound. Limit of value.  
Cf. Cwith. *Ib.* s. 81.
78. All goods in respect of which any claim for drawback shall be made shall before exportation be produced for examination by the Customs and shall be examined accordingly. Examination of goods under drawback.  
Cf. Cwith. *Ib.* s. 82.
79. For the purpose of claiming drawback a drawback debenture shall be presented to the Treasurer who shall as soon as the goods have been exported cause the debenture to be passed for payment. Debenture to be passed.  
Cf. Cwith. *Ib.* s. 83.
80. The person claiming drawback on any goods shall make a declaration upon the debenture that the goods have been exported and have not been re-landed and are not intended to be re-landed and that such person at the time of shipping was entitled to the drawback; and the name of such person shall be stated in the debenture and the receipt of such person on the debenture countersigned by the holder of such debenture if the same shall have been transferred in the meantime shall be a sufficient discharge for such drawback. Declaration on debenture.  
Cf. Cwith. *Ib.* s. 84.

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(4) One *Tobacco Regulation*, (S.R. 1918, No. 2) amending the *Tobacco Regulations* contained in Schedule X of this Ordinance has been made: see Part II of the Table in footnote (1) printed on p. 1891. The amendment made by this *Tobacco Regulation* is incorporated in the *Tobacco Regulations* contained in Schedule X.

EXCISE—

Payment of drawback debentures.

Cf. Cwith. No. 9 of 1901, s. 85.

81. No drawback debenture shall be paid except with the consent of the Treasurer—

(a) Unless presented for payment within one year from the date of the shipment of the goods for export— and the Treasurer may—

(b) Prohibit the payment in whole or in part of any drawback debenture but so as not to deprive the person entitled thereto of any remedy he may have for such drawback.

PART IX.—OFFICERS.

*Division 1.—Powers of Officers.*

Access to factory and books.

Cf. Cwith. *Ib.* s. 86.

82. Officers shall at all times have complete access to every part of any factory and may examine take account of and note all vessels utensils material and excisable goods in the factory and may examine and take copies of or extracts from all books and accounts required to be kept by the manufacturer in relation to the factory or the making or sale of excisable goods.

Power to enter premises of producers and dealers.

Cf. Cwith. *Ib.* s. 87.

83. Any officer may at any time between sunrise and sunset enter and search the premises of any producer or dealer or person who sells excisable goods or any land upon which material is produced or any premises where he has reasonable cause to suspect that excisable goods are made or not having paid duty are kept or stored.

Power under writ of assistance.

Cf. Cwith. *Ib.* s. 88.

84. Any officer having with him a writ of assistance or a Customs warrant under the *Customs Ordinance, 1909*<sup>(5)</sup> may at any time in the day or night enter into and search any house premises or place and may break open the same and search any depository chests trunks or packages in which excisable goods may be or are supposed to be.

Power to take assistants.

Cf. Cwith. *Ib.* s. 89.

85. Any officer acting under a writ of assistance or Customs warrant may take with him and have the assistance of any police officer and such assistants as he may think necessary.

Power to search vehicles.

Cf. Cwith. *Ib.* s. 90.

86. Any officer upon reasonable suspicion may stop and search any vehicle or boat for the purpose of ascertaining whether any excisable goods upon which duty has not been paid are thereon; and the driver of any vehicle or the person in charge of any boat shall stop and permit an officer to search his vehicle or boat when required by an officer so to do.

Penalty: Fifty pounds.

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(5) Now the *Customs Ordinance, 1909-1939.*

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87. Any officer may open packages and examine weigh mark and seal any excisable goods subject to the control of the Customs and may lock up seal mark or fasten any plant in or on a factory; and the expense of the examination of the goods including the cost of their removal to the place of examination shall be borne by the owner.

Power to examine all goods.  
Cf. Cwlth. No. 9 of 1901, s. 91.

88. No fastening lock mark or seal placed by an officer upon any goods or upon any plant in a factory shall be opened altered broken or erased except by authority.

Seals, &c., not to be broken.  
Cf. Cwlth. *Ib.* s. 92.

Penalty: Fifty pounds.

89. Any officer may seize any forfeited goods or any goods which he has reasonable cause to believe are forfeited.

Power to seize goods.  
Cf. Cwlth. *Ib.* s. 93.

90. Any officer lawfully making any seizure under any Excise Ordinance may call upon any person present in the King's name to assist him and such assistance shall be rendered accordingly.

Power to call for aid.  
Cf. Cwlth. *Ib.* s. 94.

Penalty: Twenty pounds.

91. All seized goods shall be taken to the nearest King's Warehouse or to such other place of security as the Treasurer shall direct.

Seized goods to be secured.  
Cf. Cwlth. *Ib.* s. 95.

92. When any goods have been seized as forfeited the seizing officer shall give notice in writing of such seizure and the cause thereof to the owner of the goods (unless such owner be present at the seizure in which case no notice shall be necessary) either by delivering such notice to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business; and all the goods seized shall be deemed to be condemned and may be sold by the Treasurer unless the person from whom the goods were seized or the owner shall within one month from the date of seizure give notice in writing to the Treasurer that he claims them; but if any goods so seized are of a perishable nature or are live animals they may be forthwith sold by the Treasurer.

Notice to be given of goods seized.  
Cf. Cwlth. *Ib.* s. 96.

93. The Treasurer may authorize any goods seized to be delivered to the claimant on his giving security to pay their value in case of their condemnation.

Seized goods may be returned on security.  
Cf. Cwlth. *Ib.* s. 97.

94. Whenever any goods have been seized by an officer and claim to such goods has been served on the Treasurer by the owner of such goods the Treasurer may retain possession of the goods without taking any proceedings for their condemnation and may by notice under his hand require the claimant to enter an action

Treasurer may retain goods and require owner to proceed for restoration.  
Cf. Cwlth. *Ib.* s. 98.

against him for the recovery of the goods; and if the claimant does not within four months after the date of such notice enter such action the goods shall be deemed to be condemned without any further proceedings.

Disposal of  
forfeited goods.  
Cf. Cwith.  
No. 9 of 1901,  
s. 99.

**95.** All forfeited goods shall be disposed of or destroyed in such manner as may be prescribed or as the Treasurer may direct.

Power of arrest.  
Cf. Cwith. *Ib.*  
s. 100.

**96.** Any officer of Customs or Police may without warrant arrest any person whom he has reasonable cause to believe is guilty of—

- (a) Unlawfully manufacturing any excisable goods;
- (b) Unlawfully receiving carrying conveying or having upon his premises or in his custody or under his control any excisable goods;
- (c) Being found without lawful excuse upon any premises where excisable goods are being illegally manufactured.

Reasons for  
arrest.  
Cf. Cwith. *Ib.*  
s. 101.

**97.** Any officer arresting any person shall as soon as practicable after arrest give him a statement in writing of the reason for his arrest.

Arrested persons  
to go before  
justices.  
Cf. Cwith. *Ib.*  
s. 102.

**98.** Every person arrested may be detained until such time as he can without undue delay be taken before a justice.

Power of  
justices with  
offenders.  
Cf. Cwith. *Ib.*  
s. 103.

**99.** Any justice before whom any person is brought under this Ordinance may—

- (1) Commit such person to gaol until he can be brought before justices to be dealt with according to law; or
- (2) Admit him to bail upon his giving sufficient security for his appearance before justices at the time and place appointed for the hearing of the charge.

Power to detain  
and search  
suspected  
persons.  
Cf. Cwith. *Ib.*  
s. 104.

**100.** If any officer of Customs or Police has reasonable cause to suspect that any person is unlawfully carrying or has any goods subject to the control of the Customs secreted about him—

- (a) The officer may detain and search the suspected person;
- (b) Before the suspected person is searched he may require him to be taken before a justice or the Treasurer;
- (c) The justice or Treasurer may order the suspected person to be searched or may discharge him without search.

But females shall only be searched by a female searcher appointed by the justice or Treasurer.

*Excise Ordinance, 1914.*

101. An officer may at any time check the stock of material of any producer or dealer; and if any deficiency is found which cannot be accounted for to the satisfaction of the Treasurer the producer or dealer shall pay duty on the amount of material found to be deficient as if it had been manufactured into excisable goods.

Stock may be checked.  
Cf. Cwlth. No. 9 of 1901, s. 105.

102. Samples of material and of partly manufactured excisable goods and of excisable goods subject to the control of the Customs may for any purpose deemed necessary by the Treasurer be taken utilized and disposed of by an officer in manner prescribed.

Samples.  
Cf. Cwlth. *Ib.* s. 106.

103. Any officer may purchase samples of excisable goods from any person being the owner or in possession of excisable goods; and no person being the owner of or in possession of any excisable goods shall refuse to deliver to an officer samples of such excisable goods on tender of a reasonable price for such samples.

Power to purchase samples.  
Cf. Cwlth. *Ib.* s. 107.

Penalty: Twenty pounds.

*Division 2.—Protection to Officers.*

104. No person shall be liable for any seizure under this Ordinance for which there shall have been reasonable cause; and when any claimant recovers any goods seized or any proceeds thereof and at the same time reasonable cause for the seizure is found such finding shall bar all proceedings against all persons concerned in the seizing.

Reasonable cause for seizure a bar to action.  
Cf. Cwlth. *Ib.* s. 108.

105. No proceeding shall be commenced against any officer for anything done in execution of or by reason of his office until one month next after notice in writing shall have been delivered to him or left at his usual place of abode by the plaintiff his attorney or agent in which notice shall be clearly stated the cause and the nature of the proceeding and the Court in which the same is intended to be instituted the name and place of abode of the plaintiff and the name and place of business of such attorney or agent unless a justice of the Central Court<sup>(6)</sup> of the Territory has granted leave to the plaintiff to proceed without notice which leave such justice may grant on such terms as he may think just.

Notice of action to be given.  
Cf. Cwlth. *Ib.* s. 109.

106. No notice under the last preceding section shall be deemed invalid by reason of any defect or inaccuracy therein unless the Court is of opinion that the defect or inaccuracy would prejudice the defendant in his defence; and the Court may give leave to amend such notice as it thinks just.

Defect in notice not to invalidate.  
Cf. Cwlth. *Ib.* s. 110.

(6) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940.*

No evidence to be produced but that contained in notice.  
Cf. Cwith. No. 9 of 1901, s. 111.

107. Upon any proceeding instituted in pursuance of notice the plaintiff shall not be at liberty to advance any evidence of any cause of action except such as has been distinctly stated in such notice nor shall the plaintiff be entitled to a verdict without proving on the trial that such notice has been duly served.

Officer may tender amends.  
Cf. Cwith. *Ib.* s. 112.

108. It shall be lawful for any officer to whom notice of proceeding shall have been given at any time within one month after such notice to tender amends to the plaintiff his attorney or agent and in case such amends be not accepted to plead such tender in defence either alone or with other defences; and if the amends tendered shall be found to have been sufficient no costs shall be recovered against an officer and he shall be entitled to costs if he shall have brought the amount into Court when entering his defence.

Commencement of proceedings against officers.  
Cf. Cwith. *Ib.* s. 113.

109. Every proceeding against any officer shall except as mentioned in the next section be commenced within six months after its cause shall have arisen and not afterwards; and the defendant may plead the general issue and give any special matter in evidence.

Time for commencing action.  
Cf. Cwith. *Ib.* s. 114.

110. No proceeding whether against an officer or otherwise for anything done for the protection of the revenue in relation to any tariff or tariff alteration proposed in the Legislative Council shall except as mentioned in the next section be commenced before the close of the session in which such tariff or tariff alteration is proposed. For the purposes of this section "tariff" shall include any Excise duty.

Security may be required.  
Cf. Cwith. *Ib.* s. 115.

111. The Central Court<sup>(6)</sup> of the Territory on the application of any person who desires to commence any proceeding mentioned in the last section against an officer may require the officer to give security to the satisfaction of the Court to abide the result of the proceeding and in default of the giving of such security may sanction the immediate commencement of the proceeding.

#### PART X.—PENAL PROVISIONS.

Forfeiture.  
Cf. Cwith. *Ib.* s. 116.

112. All excisable goods manufactured or partly manufactured by any person not licensed under this Ordinance; all material found on any premises where the manufacture of excisable goods is unlawfully carried on; and all excisable goods which being subject to the control of the Customs are moved altered or interfered with except by authority and in accordance with this Ordinance; and all vehicles animals and harness used for the purpose of conveying any such excisable goods so moved are forfeited to the King together with the packages in which the goods are contained.

(6) See Section 19(2) of the *Ordinance Interpretation Ordinance*, 1911-1940.

*Excise Ordinance, 1914.*

113. No person other than a manufacturer shall except by authority have in his possession custody or control any manufactured or partly manufactured excisable goods upon which Excise duty has not been paid; and no person other than a manufacturer producer or dealer shall except by authority keep or store any material.

Unlawful possession of excisable goods.  
Cf. Cwilt. No. 9 of 1901, s. 117.

Penalty: Fifty pounds.

114. All persons to the number of two or more assembled for the purpose of preventing the seizure of or for rescuing after seizure any forfeited goods shall be guilty of an indictable offence and shall be liable to imprisonment with or without hard labour for any term not exceeding five years.

Illegal prevention of seizures.  
Cf. Cwilt. *Ib.* s. 118.

115. No person shall unlawfully convey any excisable goods upon which Excise duty has not been paid; and no master of a ship shall use or suffer his ship to be used in the unlawful conveyance of any such goods.

Unlawfully conveying excisable goods.  
Cf. Cwilt. *Ib.* s. 119.

Penalty: One hundred pounds.

116. No person shall—

- (1) Sell except by authority any excisable goods unlawfully removed from a factory;
- (2) Buy material from any person who is not a manufacturer producer or dealer;
- (3) Sell material to any person who is not a manufacturer;
- (4) Evade payment of any duty which is payable;
- (5) Obtain any drawback which is not payable;
- (6) Make any entry which is false in any particular;
- (7) Make in any declaration or document produced to any officer any statement which is untrue in any particular; or produce or deliver to any officer any declaration or document containing any such statement;
- (8) Mislead any officer in any particular likely to affect the discharge of his duty;
- (9) Sell or offer for sale any goods upon the pretence that such goods are excisable goods upon which excise has not been paid.

Offences.  
Cf. Cwilt. *Ib.* s. 120.

Penalty: One hundred pounds.

117. Whoever wilfully makes any false statement on oath under this Ordinance shall be guilty of an indictable offence and shall be liable to imprisonment with hard labour for any period not exceeding four years.

False oath or affirmation.  
Cf. Cwilt. *Ib.* s. 121.

EXCISE—

Personating officers.  
Cf. Cwltth. No. 9 of 1901, s. 122.

118. Whoever falsely represents himself to be an officer shall be guilty of an indictable offence and shall be liable to imprisonment with or without hard labour for any term not exceeding two years.

Obstructing officers.  
Cf. Cwltth. *Ib.* s. 123.

119. No person shall obstruct molest resist or hinder any officer in the performance of his duty under this Ordinance.  
Penalty: Fifty pounds.

Collusive seizures—penalty.  
Cf. Cwltth. *Ib.* s. 124.

120. Whoever—

(a) Being an officer makes any collusive seizure or delivers up or makes any agreement to deliver up or not to seize any goods liable to forfeiture or conspires or connives with any person to neglect his duty or do any act whereby the provisions of any Excise Ordinance may be evaded;

Bribe offered to officer—penalty.

(b) Gives or procures to be given or offers or promises to give or procure to be given any bribe recompense or reward to or makes any collusive agreement with any officer to induce him in any way to neglect his duty or who by threats demands or promises attempts to influence any officer in the discharge of his duty;

Rescuing goods.

(c) Rescues any goods which have been seized or destroys any goods or documents relating thereto to prevent the seizure thereof or the securing the same or the proof of any offence;

Persons assaulting or obstructing officers.

(d) Assaults or by force resists molests or obstructs or endeavours to intimidate any officer or any person acting in his aid or assistance in the execution of his duties;

shall be guilty of an indictable offence and shall be liable to imprisonment with or without hard labour for any term not exceeding five years.

Penalty in cases not provided for.  
Cwltth. *Ib.* s. 125.

121. Any person by act or omission guilty of any contravention of this Ordinance for which no other penalty is provided shall be liable to a penalty of not more than Ten pounds.

Aiders and abettors.  
Cf. Cwltth. *Ib.* s. 126.

122. Whoever aids abets counsels or procures or by act or omission is directly or indirectly concerned in the commission of any offence against this Ordinance shall be deemed to have committed such offence and shall be punishable accordingly.

Attempted offences.  
Cf. Cwltth. *Ib.* s. 127.

123. Any attempt to commit an offence against this Ordinance shall be an offence against this Ordinance punishable as if the offence had been committed.

124. All penalties shall be in addition to any forfeiture.

Penalties in addition to forfeitures.

Cf. Cwlth. No. 9 of 1901, s. 128.

125. If any penalty hereby provided shall be less than three times the value of any goods in respect of which the offence has been committed the maximum penalty shall be thrice the value of the goods.

Maximum penalty in certain cases.

Cf. Cwlth. *Ib.* s. 129.

126. Any person may at the same time be charged with an offence against this Ordinance and with an intent to defraud the revenue; and if in addition to such offence he is convicted of such intent the maximum penalty shall be double that otherwise provided.

Maximum penalty in case of intent to defraud.

Cf. Cwlth. *Ib.* s. 130.

127. When any person is convicted of any offence against this Ordinance for which a pecuniary penalty is provided and it shall appear that such person had been previously convicted of any similar offence the Court may in lieu of or in addition to imposing any penalty order that such person shall be imprisoned with hard labour for a period not less than six months nor more than two years and with or without the right of release on payment of a penalty.

If previous conviction defendant may be imprisoned.

Cf. Cwlth. *Ib.* s. 131.

128. The minimum penalty for any offence against this Ordinance shall be one-twentieth of the prescribed maximum which is prescribed in pounds.

Minimum penalty.

Cf. Cwlth. *Ib.* s. 132.

#### PART XI.—EXCISE PROSECUTIONS.

129. Proceedings by the Customs for the recovery of penalties under any Excise Ordinance or for the condemnation of goods seized as forfeited are herein referred to as Excise prosecutions.

Interpretation.

Cf. Cwlth. *Ib.* s. 133.

130. Excise prosecutions may be instituted in the name of the Treasurer by action information or other appropriate proceeding in the Central Court<sup>(6)</sup> of Papua; and when the penalty does not exceed Five hundred pounds or the excess is abandoned the Excise prosecution may be instituted in the name of the Treasurer or of an officer acting under the direction of the Treasurer in a Court of summary jurisdiction.

How instituted.

Cf. Cwlth. *Ib.* s. 134.

131. All summary convictions and orders shall be subject to appeal in the manner provided by the *Justices Ordinance, 1912.*<sup>(7)</sup>

Appeal from summary conviction, &c.

Cf. Cwlth. *Ib.* s. 135.

(6) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940.*

(7) Now the *Justices Ordinance, 1912-1940.*

EXCISE—

Prosecution in accordance with practice rules.  
Cf. Cwlth. No. 9 of 1901, s. 136.

**132.** Every Excise prosecution in the Central Court<sup>(6)</sup> of Papua may be commenced prosecuted and proceeded with in accordance with any rules of practice established by the Court for Crown suits in revenue matters or in accordance with the usual practice and procedure of the Court in civil cases or in accordance with the directions of the Court or a Judge.

Commencement of prosecutions.  
Cf. Cwlth. *Ib.* s. 138.

**133.** Excise prosecutions may be instituted at any time within five years after the cause thereof.

Information, &c., to be valid, &c., if in words of Ordinance.  
Cf. Cwlth. *Ib.* s. 139.

**134.** All informations summonses convictions condemnations and warrants shall suffice if the offence or forfeiture is set forth as nearly as may be in the words of this Ordinance.

No objection for informality.  
Cf. Cwlth. *Ib.* s. 140.

**135.** No objection shall be taken or allowed to any information or summons for any alleged defect therein in substance or in form or for any variance between such information or summons and the evidence adduced at the hearing in support thereof; and the Court shall at all times make any amendments necessary to determine the real question in dispute or which may appear desirable.

Conviction not to be quashed.  
Cf. Cwlth. *Ib.* s. 141.

**136.** No conviction warrant of conviction or condemnation order or other proceeding matter or thing done or transacted in relation to the execution or carrying out of any Excise Ordinance shall be held void quashed or set aside by reason of any defect therein or want of form; and no party shall be entitled to be discharged out of custody on account of such defect.

Protection to witnesses.  
Cf. Cwlth. *Ib.* s. 142.

**137.** No witness on behalf of the Treasurer Collector or officer in any Excise prosecution shall be compelled to disclose the fact that he received or gave any information or the nature thereof or the name of the person who gave such information; and no officer appearing as a witness shall be compelled to produce any reports made or received by him confidentially in his official capacity or containing confidential information.

Defendant a competent witness.  
Cf. Cwlth. *Ib.* s. 143.

**138.**—(1.) In every Excise prosecution the defendant shall be competent to give evidence.

(2.) In every Excise prosecution except for an indictable offence or for an offence directly punishable by imprisonment the defendant shall be compellable to give evidence.

Averment of prosecution sufficient.  
Cf. Cwlth. *Ib.* s. 144.

**139.** In every Excise prosecution the averment of the prosecutor or plaintiff contained in the information declaration or claim shall be deemed to be proved in the absence of proof to the contrary but so that—

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(6) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940.*

Excise Ordinance, 1914.

- (a) When an intent to defraud the revenue is charged the averment shall not be deemed sufficient to prove the intent; and
- (b) In all proceedings for an indictable offence or for an offence directly punishable by imprisonment the guilt of the defendant must be established by evidence.

140. The production of the *Gazette* containing any proclamation *Gazette* notice or Regulation appearing to have been issued or made under this Ordinance or the production of any document certified by the Treasurer or the Collector to be a true copy of or extract from any such proclamation *Gazette* notice or Regulation issued or made under this Ordinance shall be *primâ facie* evidence of the issue or making of such proclamation *Gazette* notice or Regulation and that the same is in force.

Proof of proclamation, &c.  
Cf. Cwlth. No. 9 of 1901, s. 145.

141. No minimum penalty imposed by this Ordinance shall be liable to reduction under any power of mitigation which would but for this section be possessed by the Court.

Minimum penalties.  
Cf. Cwlth. *Ib.* s. 146.

142. Where any pecuniary penalty is adjudged to be paid by any convicted person the Court may—

Treatment of convicted offenders.  
Cf. Cwlth. *Ib.* s. 147.

- (1) Commit the offender to gaol until the penalty is paid; or
- (2) May release the offender upon his giving security for the payment of the penalty; or
- (3) May exercise for the enforcement and recovery of the penalty any power of distress or execution possessed by the Court for the enforcement and recovery of penalties in any other case.

143. When any pecuniary penalty adjudged against any person is unpaid the Treasurer may levy the same by sale of any goods belonging to such person which may then or thereafter be subject to the control of the Customs.

Treasurer may levy on goods in his possession.  
Cf. Cwlth. *Ib.* s. 148.

144. The gaoler of any gaol to which any person has been committed for non-payment of any penalty shall discharge such person—

Release of offenders.  
Cf. Cwlth. *Ib.* s. 149.

- (i) On payment to him of the penalty adjudged;
- (ii) On a certificate by the Treasurer that the penalty has been paid or realized;
- (iii) If the penalty adjudged to be paid is not paid or realized according to the following table:—

EXCISE—

Amount of Penalty.	Period after Commencement of Imprisonment at the Expiration of which Defendant is to be Discharged.
£2 or under .. .. .	Seven days.
Over £2 and not more than £5 .. .. .	Fourteen days.
Over £5 and not more than £20 .. .. .	One month.
Over £20 and not more than £50 .. .. .	Two months.
Over £50 and not more than £100 .. .. .	Three months.
Over £100 and not more than £200 .. .. .	Six months.
Over £200 .. .. .	One Year.

Imprisonment not to release penalty.  
Cf. Cwith. No. 9 of 1901, s. 150.

145. No person shall be twice imprisoned upon the same conviction; but the suffering of imprisonment for non-payment of a penalty shall not release the penalty or affect the right of the Customs to collect the amount in any manner provided by this Ordinance other than by imprisonment of the person convicted.

Conviction to operate as a condemnation.  
Cf. Cwith. *Ib.* s. 151.

146. Where the committal of any offence causes the forfeiture of any goods the conviction of any person for such offence shall have effect as a condemnation of the goods in respect of which the offence is committed.

Parties may recover costs.  
Cf. Cwith. *Ib.* s. 152.

147. In all Excise prosecutions the Court may award costs against any party or claimant; and all provisions relating to the recovery of penalties except commitment to gaol shall extend to the recovery of any costs adjudged to be paid.

Application of penalties.  
Cf. Cwith. *Ib.* s. 153.

148. All penalties and forfeitures recovered under any Excise Ordinance shall be applied to such purposes and in such proportions as the Treasurer may direct.

PART XII.—DISPUTES AS TO DUTY.

Deposit of duty.  
Cf. Cwith. *Ib.* s. 154.

149. If any dispute shall arise as to the amount or rate of duty or as to the liability of goods to duty the owner may deposit with the Treasurer the amount of duty demanded and thereupon the following consequences shall ensue:—

- (1) The owner upon making proper entry shall be entitled to delivery of the goods.
- (2) The deposit shall be deemed the proper duty unless by action commenced by the owner against the Treasurer within six months after making the deposit the contrary shall be determined in which case any excess of the deposit over the proper duty shall be refunded by the Treasurer to the owner with Five pounds per centum per annum interest added.

The provisions of this section shall not apply in cases where the Treasurer is of opinion any evasion of this Ordinance has been committed or attempted.

PART XIII.—SETTLEMENT OF CASES BY THE TREASURER.

150. If any dispute shall arise between any officer and any person with reference to any contravention of this Ordinance the Treasurer may in manner prescribed with the written consent of such person inquire into and determine the dispute and shall have power by order which shall be forthwith published in the *Gazette* to impose enforce mitigate or remit any penalty or forfeiture which he shall determine shall have been incurred.

Settlement of disputes by Treasurer.  
Cf. Cwlth. No. 9 of 1901, s. 155.

151. Every such order shall be final and without appeal and shall not be liable to be quashed on any account; and a copy thereof shall be delivered to such person and may be enforced in the same manner as the order of a Court of summary jurisdiction.

Orders to be final.  
Cf. Cwlth. *Ib.* s. 156.

152. The Treasurer in holding any inquiry under this Part of this Ordinance shall hold such inquiry in public and may—

- (a) Summon the parties and any witnesses before him;
- (b) Take evidence on oath;
- (c) Require the production of documents;
- (d) Allow reasonable expenses to witnesses and costs to successful parties.

Powers of Treasurer at inquiries.  
Cf. Cwlth. *Ib.* s. 157.

153. No person being summoned as a witness at any inquiry under this Ordinance shall—

- (a) Disobey such summons;
- (b) Refuse to be sworn as such witness;
- (c) Refuse or fail to produce any document he may be required to produce;
- (d) Being sworn as a witness refuse or fail to answer any question lawfully put to him.

Procedure.  
Cf. Cwlth. *Ib.* s. 158.

Penalty: Twenty pounds.

154. Any matter or difference arising under this Ordinance or in relation to the Customs and not involving a contravention of this Ordinance may at the request of the parties interested be referred to the Treasurer for decision; and thereupon the Treasurer may in such manner as he shall think fit inform his mind of the circumstances and finally decide the difference.

Treasurer may determine differences.  
Cf. Cwlth. *Ib.* s. 159.

EXCISE—

PART XIV.—MISCELLANEOUS.

Alteration of agreements where duty altered.  
Cf. Cwltth. No. 9 of 1901, s. 160.

155. If after any agreement is made for the sale or delivery of excisable goods duty paid any alteration takes place in the duty collected affecting such goods before they are entered for home consumption then in the absence of express written provision to the contrary the agreement shall be altered as follows:—

- (a) In the event of the alteration being a new or increased duty the seller after payment of the new or increased duty may add the difference caused by the alteration to the agreed price;
- (b) In the event of the alteration being the abolition or reduction of duty the purchaser may deduct the difference caused by the alteration from the agreed price;
- (c) Any refund or payment of increased duty resulting from the alteration not being finally adopted shall be allowed between the parties as the case may require.

Recovery of duties.  
Cf. Cwltth. *Ib.* s. 161.

156. All Excise duties shall constitute Crown debts charged upon the goods in respect of which the same are payable and payable by the owner of the goods and recoverable at any time in any Court of competent jurisdiction by proceedings in the name of the Treasurer.

Rebate.  
Cf. Cwltth. *Ib.* s. 162.

157. If any rebate is allowed in respect of any Excise duty the allowance shall be made and duty paid as prescribed.

Declarations.  
Cf. Cwltth. *Ib.* s. 163.

158. Any declaration prescribed may be made before any justice of the peace or before any officer.

Regulations.  
Cf. Cwltth. *Ib.* s. 164.

159. The Lieutenant-Governor<sup>(6)</sup> may make Regulations<sup>(8)</sup> not inconsistent with this Ordinance prescribing all matters which by this Ordinance are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Ordinance or for the conduct of any business relating to the Excise.

Regulations to be published.  
Cf. Cwltth. *Ib.* s. 165.

160. All Regulations so made shall—

- (1) Be published in the *Gazette*;
- (2) Take effect from the date of publication or from a later date to be specified in such Regulations; and
- (3) Be laid before the Legislative Council within seven days after publication if the Legislative Council is

(6) See Section 19(2) of the *Ordinance Interpretation Ordinance*, 1911-1940.

(8) See the *Tobacco Regulations*, contained in Schedule X. See also footnote (4) printed on p. 1901.

*Excise Ordinance, 1914.*

in session and if not then within seven days after the commencement of the next session.

But if the Legislative Council passes a resolution at any time within fifteen sitting days after such Regulations have been laid before it disallowing any Regulation such Regulation shall thereupon cease to have effect.

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SCHEDULES.

SCHEDULE I.

Territory of Papua.

*Security to the Customs.*

By this security the subscribers are pursuant to the *Excise Ordinance, 1914* bound to the Customs of the Territory of Papua in the sum of [*here insert amount or mode of ascertaining amount intended to be paid in default of compliance with condition*] subject only to this condition that if [*here insert the condition of the security*] then this security shall be thereby discharged.\*

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191 .

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

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

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SCHEDULE II.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Request for registration as producer.*

To the Treasurer.

I hereby request you to register me as a producer under the above Ordinance.

Full name:

Address:

Occupation:

Kind of material to be produced:

Place and description of area on which material is to be produced:

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191 .

[*Signature of Producer.*]

Witness:

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SCHEDULE III.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Certificate of registration of producer.*

I certify that A.B. of [*address and occupation*] has pursuant to the above Ordinance this day been registered as a producer of [*here set out kind of*

EXCISE—

material] at [here set out place and description of area on which material is to be produced].

This Certificate of Registration will remain in force until cancelled.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_  
Treasurer.

SCHEDULE IV.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Request for registration as a dealer.*

I hereby request you to register me pursuant to the above Ordinance as a dealer in [here set out kind of material].

Full name:

Address:

Occupation:

Situation of premises on which business is to be carried on:

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_  
[Signature of Dealer.]

Witness:

SCHEDULE V.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Certificate of registration as a dealer.*

I certify that A.B. of [address and occupation] has this day been registered pursuant to the above Ordinance as a dealer in [here set out kind of material] in the premises [here describe premises sufficiently to identify them].

This Certificate of Registration will remain in force until cancelled.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_  
Treasurer.

SCHEDULE VI.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Application for a licence to manufacture.*

I hereby apply for a licence to manufacture [here set out kind of excisable goods to be manufactured] in the factory described in the drawings and particulars furnished herewith [here set out in quantities not exceeding in any one year the weight of \_\_\_\_\_ or in any quantity].

Name in full:

Address:

Occupation:

Situation of premises:

[Signature of Applicant.]

Witness:

SCHEDULE VII.

Territory of Papua.

THE EXCISE ORDINANCE, 1914.

*Manufacturer's licence.*

A.B. of [here state place of residence and occupation] is hereby licensed pursuant to the Excise Ordinance, 1914 to manufacture [here set out kind of excisable article and add in quantities not exceeding in any one year or in any quantity] in the factory situate at [here give name

*Excise Ordinance, 1914.*

of place or town and street] drawings and particulars of which have been furnished to me as prescribed.

This licence commences on the \_\_\_\_\_ day of \_\_\_\_\_ and will unless cancelled continue in force so long as the licence fee is duly paid as prescribed.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_  
Treasurer.

SCHEDULE VIII.

*Scale of fees for factory licence.*

The scale of fees payable by a manufacturer for every licence granted to him in respect of a factory shall be as follows:—

For every factory wherein tobacco cigars cigarettes and snuff may be manufactured in quantities the weight of which in the whole manufactured in one year shall—

- (a) Not exceed 5,000 lb.—£5 per annum.
- (b) Exceed 5,000 lb. but not 10,000 lb.—£10 per annum.
- (c) Exceed 10,000 lb. but not 20,000 lb.—£20 per annum.
- (d) Exceed 20,000 lb. but not 50,000 lb.—£50 per annum.
- (e) Exceed 50,000 lb. but not 100,000 lb.—£100 per annum.
- (f) Exceed 100,000 lb. but not 200,000 lb.—£150 per annum.
- (g) Exceed 200,000 lb. but not 350,000 lb.—£200 per annum.
- (h) Exceed 350,000 lb.—£250 per annum.

SCHEDULE IX.

*Scale of amounts in which security is to be given by manufacturers*

For every manufacturer paying a licence fee of—

£						£
5 per annum	..	..	..	..	..	200
10 per annum	..	..	..	..	..	300
20 per annum	..	..	..	..	..	400
50 per annum	..	..	..	..	..	500
100 per annum	..	..	..	..	..	1,000
150 per annum	..	..	..	..	..	1,500
200 per annum	..	..	..	..	..	2,000
250 per annum	..	..	..	..	..	3,000

SCHEDULE X.

TOBACCO REGULATIONS.

LEAF TOBACCO.

*Book to be kept by producer.*

1. Every producer of tobacco shall keep an account of the number of acres on which he grows tobacco the quantity of tobacco leaf harvested the quantity of tobacco leaf cured and all sales of tobacco leaf.

2. The book to be kept by producers of leaf tobacco shall be according to Form I.

*Entries to be totalled yearly.*

3. On the 31st December in each year the producer shall total up the entries in his book and show the balance of leaf tobacco if any on hand which he shall carry forward to the next year.

*Producers' returns.*

4. Every producer shall not later than the fifteenth day of January in each year furnish to the Treasurer a return verified by declaration in or to the effect of Form 2 stating all particulars with respect to the matters specified in the several heads of such form so far as relates to the year ending on the 31st December immediately preceding.

## EXCISE—

### *Book to be kept by dealer.*

5. Every dealer in leaf tobacco shall keep an account of all tobacco leaf purchased and sold by him distinguishing between Papuan-grown tobacco leaf and imported tobacco leaf.

6. The book to be kept by dealers in leaf tobacco shall be according to Form 3.

### *Entries to be totalled quarterly.*

7. At the end of each quarter the dealer shall total up the entries in his book and show the balances of leaf tobacco if any on hand which he shall carry forward to the next quarter.

### *Dealer's return.*

8. Every dealer shall not later than the fifteenth day of January April July and October in each year furnish to the Treasurer a return verified by declaration in Form 4 stating all particulars with respect to the matters specified in the several heads of such form as far as relates to the immediately preceding quarter of the year.

## MANUFACTURERS.

### *Plan and particulars to accompany application for licence.*

9. The drawings and particulars to accompany applications for licences to manufacture tobacco cigars cigarettes and snuff shall be as follows:—

- (1) A plan and sectional elevation of the factory buildings;
- (2) The name and situation of the factory;
- (3) The material of which the factory is constructed;
- (4) The number of flats or stories in the building or buildings;
- (5) The number of rooms in each story and for what purpose each room or story is intended to be used;
- (6) The number and position with relation to the principal building of a factory of any detached buildings used or to be used as part of the factory together with number of rooms therein; and
- (7) Such other particulars as the Treasurer may require.

### *Factory fastenings, &c.*

10. Every factory shall be secured in such a manner and by such fastenings as shall be approved by the Treasurer and shall be opened and visited at such times and in the presence of such officers as the Treasurer shall direct.

### *Manufacturer to provide special store-room.*

11. Every manufacturer shall provide when directed by the Treasurer so to do a secure store-room in his factory in which all tobacco cigars cigarettes or snuff manufactured in his factory shall be stored; and every door of such store shall be provided by the manufacturer with an approved lock the key of which shall be kept by him and with a lock supplied by the Treasurer at the expense of the manufacturer the key of which shall be kept by an officer; so that both the keys will be required to open the door.

### *Manufacturers' books.*

12. Every manufacturer shall keep a book in a form approved by the Treasurer in which he shall enter—

- (a) The weight of all tobacco leaf received into the factory distinguishing Papuan-grown leaf from imported leaf;
- (b) The weight in pounds of all tobacco cigars cigarettes or snuff made in the factory;
- (c) The weight in pounds of all tobacco cigars cigarettes or snuff removed from the factory;
- (d) The amount of refuse waste and clippings arising from the operations in the factory distinguishing Papuan-grown leaf from imported leaf;
- (e) The amount of duty paid.

### *Delivery book.*

13. Every manufacturer shall keep in his factory in a form approved by the Treasurer a delivery book in which he shall enter daily the following particulars in relation to all tobacco cigars cigarettes and snuff removed from his factory:—

*Excise Ordinance, 1914.*

- (a) The date of removal;
- (b) The weight of the tobacco or snuff removed;
- (c) The number of cigars or cigarettes removed;
- (d) The names and addresses of the persons to whom the tobacco cigars cigarettes or snuff are delivered.

*Manufacturers' returns.*

14. Every manufacturer shall furnish to the Treasurer a return showing—
- (a) The weight in pounds of all leaf tobacco received into his factory distinguishing Papuan-grown leaf from imported leaf;
  - (b) The weight of all leaf tobacco used in manufacturing tobacco cigars cigarettes or snuff;
  - (c) The weight of all tobacco cigars cigarettes or snuff manufactured in the factory;
  - (d) The weight of all tobacco cigars cigarettes and snuff removed from the factory;
  - (e) The weight of tobacco cigars cigarettes and snuff in the factory at the close of the day on which the return is made up to;
  - (f) The weight of tobacco cigars cigarettes and snuff in course of manufacture at the close of the day on which the return is made up to.

*When returns to be made up to.*

15. In the case of factories at which a supervising officer is stationed the above return shall be made up to the close of the last day of the months of March June September and December in each year. In the case of other factories a return containing particulars under the same headings shall be made up to the close of the last day of each month.

*When returns to be sent in.*

16. Manufacturers' returns shall be made up and sent to the Treasurer forthwith after the close of the day up to which they are made.

*Manufacturer to give notice of removal of goods.*

17. Every manufacturer at whose factory a supervising officer is not permanently stationed shall give at least twenty-four hours' notice in writing to the Treasurer when he wishes to remove tobacco cigars cigarettes or snuff.

*Security on removal.*

18. Before any manufactured tobacco is removed from a factory without payment of duty the manufacturer shall give security in a sum equal to twice the amount of the Excise duty payable on the tobacco.

*Goods liable to Customs or Excise duty which may be delivered free for use in the manufacture of tobacco cigars cigarettes or snuff.*

19. The Treasurer may on the application of the manufacturer permit the following imported articles liable to duties of Customs viz:—

Cigarette paper cork manufactures for tips imitation gold tips liquorice petroleum jelly saccharin spice spirits acetic acid beeswax essential oils glycerine gum arabic honey molasses potassium acetate paraffin-wax spermaceti salammoniac sugar saltpetre salt and starch to be delivered free of duty for use in the manufacture of tobacco cigars cigarettes or snuff.

*Conveyance.*

20. All goods so delivered shall remain subject to the control of the Customs and shall forthwith be conveyed to a factory either in a carriage licensed under the *Customs Ordinance, 1909*(5) or under the immediate supervision or control of an officer.

*Store-room.*

21. The Treasurer may require that all or any of the goods so conveyed to a factory shall be kept in a secure and safe store-room to be approved by him.

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(5) Now the *Customs Ordinance, 1909-1939.*

## EXCISE—

### *Fastenings.*

22. The door of the store-room shall be provided with fastenings to the satisfaction of the Treasurer who shall at the expense of the manufacturer provide a lock the key of which shall be kept by an officer.

### *Authority to remove.*

23. No goods shall be removed from the store-room except by authority and in the presence of an officer.

### *Use of goods.*

24. Goods delivered under Regulation No. 19—
- (a) Shall be used only in the factory and in the manufacture of tobacco cigars cigarettes or snuff; and
  - (b) Shall if they are capable of being used as a food or beverage be treated in the presence of an officer in such a way as to be rendered unfit for any purpose other than the manufacture of tobacco cigars cigarettes or snuff;
  - (c) May by permission of the Treasurer be removed from one factory to another.

### *Books to be kept.*

25. The manufacturer shall keep a book showing the quantities of goods received into his store-room and the quantities taken out for use in his factory.

### *Stalks refuse clippings and waste in tobacco cigar and cigarette factories. Different kinds of refuse to be kept separate.*

26. The stalks refuse clippings and waste from imported leaf tobacco shall be kept separate from the stalks refuse clippings and waste from Papuan leaf tobacco.

### *Method of destruction.*

27. All stalks refuse clippings and waste arising from the operations in any tobacco cigar or cigarette factory shall in the presence of an officer—

- (a) Be weighed; and
  - (b) Either be destroyed by burning or be mixed to the satisfaction of the officer with manure kerosene or other matter approved of by the Treasurer; or
  - (c) In the case of stalks may be destroyed by cutting into short lengths.
- Where it is necessary for an officer to attend specially for the purpose of supervising the operations the owner of the factory shall pay to the Treasurer the sum of two shillings per hour for the officer's services; and every manufacturer shall give forty-eight hours' notice in writing to the Treasurer of his intention to destroy any stalks refuse clippings or waste.

### *Removal of stalks, etc.*

28. All stalks refuse clippings and waste treated in accordance with the preceding Regulation otherwise than by burning must be immediately removed from the factory. The stems may after destruction be removed to other premises there to be ground for subsequent sale for horticultural and agricultural purposes: Provided that records of the quantity sold and the names and addresses of persons to whom sold are kept and such information be available at all times for the inspection of officers.

### *How stalks etc. are to be dealt with.*

29. No person to whom any stalks refuse clippings and waste treated as above have been delivered shall without the permission of the Treasurer use them for any purpose other than in connection with horticultural or agricultural industries.

### *Refund of Customs duty on stalks refuse clippings or waste arising in a factory from imported leaf tobacco.*

30. The claim for refund of Customs duty in respect of all stalks refuse clippings or waste arising from operations in any tobacco cigar or cigarette factory in connection with leaf tobacco upon which duty was paid on importation shall be according to Form 5.

*Excise Ordinance, 1914.*

*Delivery of Papuan leaf or of Papuan manufactured tobacco for horticultural agricultural or sheep-wash purposes: May be delivered when treated.*

31. Papuan leaf or Papuan manufactured tobacco may on application be delivered for making sheep-wash or for any agricultural or horticultural purposes when treated in the manner hereinafter provided.

*Form of application.*

32. Application for delivery of Papuan leaf or manufactured tobacco in accordance with the preceding Regulation shall be made according to Form 6.

*Approval or disapproval.*

33. The application may be approved or disapproved by the Treasurer.

*Method of treatment.*

34. If the application is approved the tobacco shall before delivery be crushed or pulverised and be mixed with manure kerosene or other substance approved by the Treasurer so as to render it unfit for smoking purposes or for snuff making.

*Payment for officer's services.*

35. The operations must be conducted in the presence and to the satisfaction of an officer; and where it is necessary for an officer to attend specially for the purpose the applicant shall pay to the Treasurer the sum of two shillings per hour for the officer's services.

*Certificate of officer.*

36. When the operations are complete the officer shall certify accordingly on the application.

*Remission of duty.*

37. The Excise duty on the manufactured tobacco in any factory treated in accordance with the preceding Regulations shall be remitted.

*Weight of packages of tobacco and snuff: Uncut tobacco.*

38. Tobacco other than cut manufactured in a factory shall be put up in packages each containing 5 lb. net weight or any greater quantity: Provided that in special cases the Treasurer may permit the tobacco to be put up in packages containing less than 5 lb. net weight.

*Cut tobacco or snuff.*

39. Cut tobacco or snuff manufactured in a factory may be packed in small tins or packets each containing 1 oz. net weight or any greater quantity which must be a multiple of 1 oz. and put up in outer packages each containing 5 lb. net weight or any greater quantity: Provided that in special cases the Treasurer may permit the tobacco or snuff to be put up in outer packages containing less than 5 lb. net weight.

*Cut tobacco in small tins—Marking.*

40.—(1.) Small tins or similar packages containing cut tobacco must be marked with—

- (a) The net weight;
- (b) The name of the manufacturer;
- (c) The town of manufacture;
- (d) The word "Papua."

(2) Consecutive numbers and the gross weight need not be marked.

(3) Outer packages containing any number of smaller packages must comply with the requirements of section sixty-seven of the Ordinance.

(4) Cardboard boxes or tins containing not less than 1 lb. net weight without any other covering containing cut tobacco packed in tins or similar packages for home consumption need for the purposes of section sixty-seven of the Excise Ordinance show only the following particulars:—

- (a) Name and address of manufacturer (including the word "Papua");
- (b) The net weight of the contents.

(5) The weight of cut tobacco manufactured in Papuan factories and subject to Excise duty must be clearly and distinctly marked on the small tins in conjunction with the other printed particulars. The marking of the weight in small print at the end of the tins is not allowed.

EXCISE—

*Packages containing cigars: Quantities.*

41. Cigars may be put up in packages containing such number as the Treasurer may approve and may be removed from the factory in parcels of not less than twenty-five.

*Marking factory numbers.*

42. In marking the factory on any package containing cigars to be removed from the factory the factory number must be placed directly below the letter

“P” and within a circle thus:  $\frac{P}{3}$  or in a diamond; and the letter

and each figure must be not less than a quarter of an inch in height; marking to be on end of package or as approved by the Treasurer.

*Marking cigar wrappers.*

43. If cigars before being packed in packages of the prescribed size be put up in small quantities in paper cardboard or other wrapper the factory number and the letter “P” must be marked on each wrapper and the factory

number placed directly below the letter and within the circle thus:  $\frac{P}{3}$

or in a diamond; and each figure and letter must be not less than a quarter of an inch in height.

*Packages containing cigarettes: Quantities.*

44. Cigarettes may be put up in packages containing such number as the Treasurer may approve and may be removed from the factory in parcels of not less than two hundred and fifty cigarettes.

*To be marked.*

45. Every packet or small box containing cigarettes shall before removal from a factory be marked with the factory number and the letter “P”; and the immediate outer package containing the packets or small boxes of cigarettes shall be similarly marked.

*Marking factory numbers on packets.*

46. In marking the factory number on any packet or small box of cigarettes the factory number shall be placed directly below the letter “P” and within

a circle thus:  $\frac{P}{3}$  or in a diamond; and each figure and letter must not be less than one-sixteenth of an inch in height.

*Marking factory numbers on outer packages.*

47. In marking the factory number on the immediate outer package containing the packets or small boxes of cigarettes the factory number shall be

placed directly below the letter “P” and within a circle thus:  $\frac{P}{3}$  or in a diamond; and each figure and letter must not be less than half an inch in height.

*Transfer of leaf tobacco from one factory to another factory: Transfer allowed.*

48. Leaf tobacco may be transferred from the factory of any manufacturer of tobacco cigars or cigarettes to the factory of another such manufacturer.

*Entry in book.*

49. The manufacturer transferring the leaf tobacco shall enter in his book the quantity transferred.

## *Excise Ordinance, 1914.*

50. The manufacturer receiving the transferred leaf tobacco shall enter in his book the quantity received.

### *Issue of cart note or account.*

51. The manufacturer transferring the leaf tobacco shall issue to the manufacturer receiving it a cart note or account showing the quantity transferred; and such cart note or account shall be produced at any time on request of an officer.

### *Return by manufacturer transferring.*

52. The manufacturer transferring leaf tobacco shall indorse on his monthly or quarterly return a statement showing the dates of transfer the quantity of leaf tobacco transferred and the name of the manufacturer receiving it. The statement shall be according to Form 7.

### *Return by manufacturer receiving.*

53. The manufacturer receiving leaf tobacco transferred from another manufacturer shall indorse on his monthly or quarterly return a statement showing the dates of receipt the quantity of leaf tobacco received and the name of the manufacturer by whom it was transferred. The statement shall be according to Form 8.

### *Renovation cutting or repacking of manufactured tobacco: Application.*

54. Any person desirous of having duty-paid manufactured tobacco removed to a factory for the purpose of renovation cutting or repacking shall lodge with the Treasurer an application according to Form 9.

### *Treasurer to give order for delivery.*

55. The Treasurer may upon security being given authorize the delivery of the tobacco which may then be removed direct to the factory under the supervision of an officer.

### *Authority to remove.*

56. The approval of the Treasurer shall be the authority for the manufactured tobacco being received into the factory.

### *Duty-paid tobacco.*

57. Where duty-paid manufactured tobacco is received into a factory where no officer is permanently in charge the Treasurer may in his discretion permit any operations except the weighing into and delivery from the factory to be conducted without the supervision of an officer.

### *Tobacco in bond.*

58. Manufactured tobacco removed from a Customs Warehouse and received into a factory must be under the control of an officer and under the Crown lock whilst it is being renovated cut or repacked and until removed from the factory.

### *Weighing.*

59. All duty-paid manufactured tobacco and all manufactured tobacco removed from a warehouse shall be weighed into a factory in the presence of an officer who shall mark the weights on the application.

### *Approval of Treasurer to marking, etc.*

60. Without the approval of the Treasurer—

- (a) No fresh labels or tags may be affixed to any manufactured tobacco renovated cut or repacked; and
- (b) No tins or packages bearing any description shall be used for the repacking of such tobacco.

### *Delivery from factory.*

61. The delivery from the factory shall be made immediately after the completion of the renovation cutting or repacking and shall be in the presence of an officer.

## EXCISE—

### *Packages, etc.: Removal.*

62. All tins boxes packages labels or tags brought into a factory in connection with the renovation cutting or repacking of manufactured tobacco and remaining unused must be removed from the factory at the same time as the tobacco is renovated cut or repacked.

### *Services of officer.*

63. If duty-paid manufactured tobacco or tobacco removed from a Customs Warehouse be received into a factory where an officer is permanently in charge and the quantity is such as to require in the opinion of the Treasurer the services of an extra officer the applicant shall pay for such services.

### *Removal of refuse clippings, etc.*

64. Refuse clippings or waste arising in connection with the renovation cutting or repacking of duty-paid manufactured tobacco must be removed from the factory at the same time as the manufactured tobacco which has been renovated cut or repacked.

### *Waste, etc., from tobacco not duty-paid to be destroyed.*

65. Refuse clippings or waste arising in connection with the renovation cutting or repacking of manufactured tobacco removed from a Customs Warehouse shall be destroyed in the same manner as other refuse clippings or waste are destroyed in a factory.

### *Book to be kept.*

66. The manufacturer into whose factory manufactured tobacco is received for the purposes of renovation cutting or repacking shall keep a book according to Form 10.

### *Charge for services of officer.*

67. The charge when the services of an officer are required shall be two shillings per hour or part of an hour.

### *Receipt of imported duty-paid manufactured tobacco in factories for making cigarettes: Authority to receive tobacco in factory.*

68. Imported manufactured tobacco on which Customs duty has been paid may subject to these Regulations be received into a factory for the purpose of being manufactured into cigarettes.

### *Treasurer's permit for receipt of tobacco.*

69. The Treasurer may on application by any manufacturer in writing grant a permit authorising the receipt of imported duty-paid manufactured tobacco in a factory for the manufacture of cigarettes; and a permit so granted shall be an authority for the receipt of tobacco in the factory in accordance with its terms. The permit may be in accordance with Form No. 11.

### *Scale for calculating quantity of tobacco, etc., made in a factory.*

70. The following scale is prescribed for the purpose of calculating the full quantity of plug tobacco cut tobacco cigars or cigarettes produced in a factory:—

#### *Scale.*

For every 100 lb. of leaf tobacco made into plug tobacco 110 lb. of plug tobacco shall be deemed to have been produced.

For every 100 lb. of leaf tobacco made into cut tobacco without being first made into plug tobacco 106 lb. of cut tobacco shall be deemed to have been produced.

For every 100 lb. of leaf tobacco made into cigars 90 lb. of cigars shall be deemed to have been produced.

For every 100 lb. of leaf tobacco made into cigarettes 104 lb. of cigarettes shall be deemed to have been produced.

71. In a factory where plug tobacco cut tobacco cigars and cigarettes or any two or more of these articles are made all leaf tobacco received into the factory shall unless the contrary is shown by the manufacturer be deemed to have been made into the article made in the factory which is at the time subject to the highest rate of duty.

## *Excise Ordinance, 1914.*

72. The scale prescribed by Regulation 70 shall apply in proportion to greater or lesser quantities.

73. Nothing in these Regulations shall relieve any manufacturer from the liability to pay the Excise duty on the full quantity of excisable goods produced by him.

### **DRAWBACK REGULATIONS.**

#### *Goods for and amount of drawback.*

74. Drawback of the full amount of the Excise duty paid may be allowed on the exportation of the following excisable goods namely:—

Tobacco	Cigarettes
Cigars	Snuff

75. Several items of drawback though each less than one pound may if they total one pound be included and allowed in one claim or debenture.

#### *Customs regulations apply.*

76. The provisions of the Regulations under the *Customs Ordinance, 1909*(5) relating to drawbacks shall with necessary alterations be applicable to goods exported under drawback pursuant to these Regulations.

### **RETURNS OF EXCISABLE GOODS IN THE POSSESSION OF A MANUFACTURER.**

#### *Return of excisable goods.*

77. Every manufacturer of any goods dutiable under the *Excise Tariff, 1914*(9) (whether licensed under any Excise Ordinance or not) shall on demand in writing by the Treasurer furnish a return in writing setting out the quantity of each kind of those goods on which the Excise duty has not been paid which was in his custody or possession or belonged to him on any day specified in the demand and the place where the goods then were and shall verify the return by signing a declaration at the foot thereof in accordance with Form 12.

#### *Manufacturers to answer questions.*

78. Every manufacturer of any goods dutiable under the *Excise Tariff, 1914*(9) (whether licensed under any Excise Ordinance or not) and the manager or person in charge of any factory or premises where any of those goods were manufactured shall when required by the Treasurer or any officer authorised by the Treasurer truly answer to the best of his knowledge information and belief all questions that the Treasurer or officer shall ask relating to any of those goods manufactured by such manufacturer.

#### *Manufacturer to produce books.*

79. Every manufacturer of any goods dutiable under the *Excise Tariff, 1914*(9) (whether licensed under any Excise Ordinance or not) shall when required by the Treasurer produce to the Treasurer or some officer nominated by the Treasurer all books and accounts in his possession custody or control containing entries relating to those goods manufactured by him; and the Treasurer or officer nominated by him may inspect and take copies of or extracts from any such books or accounts.

### **MANUFACTURER'S DEALER'S OR PRODUCER'S DECLARATIONS.**

#### *Persons authorised to make declarations.*

80. Any declaration required by any Regulations under any Excise Ordinance to be made by a manufacturer dealer or producer may be made by the manufacturer dealer or producer himself or by some person appointed by him in writing to make the declaration on his behalf.

#### *Form of appointment.*

81. An appointment under the preceding Regulation may be according to Form 13.

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(5) Now the *Customs Ordinance, 1909-1939.*

(9) Repealed and replaced by the *Excise Tariff, 1916.*

## EXCISE—

### *Appointment to be filed.*

82. The appointment shall be filed with the Treasurer; and the Treasurer may refuse to accept any declaration made by the appointee until the appointment has been so filed.

### *Effect of declaration.*

83. Any declaration made by a person appointed to make it on behalf of a manufacturer dealer or producer shall be held to have been made with the knowledge and consent of the manufacturer dealer or producer who shall be liable to all pecuniary penalties in respect of the declaration to the same extent as if he had made the declaration himself. But nothing herein contained shall relieve the person who made the declaration from liability.

### LABELS ON EXCISABLE GOODS.

84. No label shall be placed upon excisable goods unless it has been approved by the Treasurer.

### CARRIAGE OF EXCISABLE GOODS.

85. All excisable goods subject to the control of the Customs shall be conveyed only in carriages boats or lighters licensed under the *Customs Ordinance, 1909.*(5)

### SEIZURE OF GOODS.

86. The notice of seizure under section ninety-two of the Ordinance shall be according to Form 14.

### DISPOSAL OF FORFEITED GOODS.

87. Forfeited goods which in the opinion of the Treasurer have no commercial value shall be destroyed as the Treasurer directs.

88. Forfeited goods possessing commercial value shall be sold by auction or by public tender as the Treasurer directs.

### CONDUCT OF INQUIRIES—PART XIII. EXCISE ORDINANCE, 1914.

#### *Form of consent.*

89. The written consent of any person to the settlement of a dispute by the Treasurer shall be according to Form 15.

#### *Summons to witnesses.*

90. The summons to witnesses shall be according to Form 16.

#### *Rules.*

91. The following shall be the Rules for the conduct of inquiries under Part XIII. of the Ordinance:—

- (a) The person who occupies the position of defendant in the case shall have full opportunity of bringing forward his evidence and of defending himself.
- (b) The person who occupies the position of prosecutor shall make a short statement of his case.
- (c) The evidence of the witnesses supporting the charge shall be taken.
- (d) Such witnesses may be cross-examined by the defendant and re-examined by the prosecutor.
- (e) The defendant's witnesses shall then give their evidence and the defendant may himself give evidence.
- (f) Such witnesses may be cross-examined by prosecutor and re-examined by the defendant.
- (g) The defendant or person appearing for him may then address the conductor of the inquiry and the prosecutor shall have the right of reply.
- (h) The conductor of the inquiry shall then give his decision or reserve his decision until some future day and time which he shall announce; or if the inquiry is conducted by any person acting under powers delegated to him by the Treasurer and such powers extend only to the holding of an inquiry and no further he shall announce that the matter will be reported to the Treasurer who will give his decision in writing.

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(5) Now the *Customs Ordinance, 1909-1939.*

*Excise Ordinance, 1914.*

- (i) The defendant may be represented by counsel or (with the approval of the conductor of the inquiry) by some other person.
- (j) The conductor of the inquiry—  
shall not regard legal forms or solemnities;  
shall direct himself by the best evidence procurable or laid before him whether it be such evidence as the law would require or admit in other cases or not;  
may reject any evidence he considers irrelevant.
- (k) All examinations shall be on oath.
- (l) The conductor of the inquiry may call for or require the production of any evidence or witness that he thinks necessary.

**ENFORCEMENT OF PENALTIES AND FORFEITURES UNDER PART XIII. OF THE ORDINANCE.**

*Treasurer's Order may be filed in Court of Summary Jurisdiction.*

92.—(1.) Any Order made by the Treasurer under Part XIII. of the Ordinance for the enforcement of any penalty or forfeiture which he has determined has been incurred may be filed in any Court of Petty Sessions; and thereupon the Order shall have effect as if it were an Order of that Court.

(2.) Subject to these Regulations all laws of the Territory relating to the enforcement of Orders of Courts of Petty Sessions in force shall to the extent to which they are applicable apply to all matters relating or incidental to or in connection with the enforcement of the penalty or forfeiture specified in the Order so filed and to any process for such enforcement.

(3.) On the application of any officer of Customs any justice of the peace may issue a warrant of execution or warrant of commitment or other process applicable for the purpose of the enforcement of the Order so filed.

*Form of warrant of execution.*

93. A warrant of execution may be in accordance with Form 17 or in accordance with any form of warrant of execution or distress (applicable to the circumstances) under the *Justices Ordinance, 1912.*(7)

*Form of warrant of commitment.*

94. A warrant of commitment may be in accordance with Form 18 or in accordance with any form of warrant of commitment (applicable to the circumstances) under the *Justices Ordinance, 1912.*(7)

*Forms of warrants may be varied.*

95. Any form of warrant of execution warrant of commitment or other process whether provided by these Regulations or the *Justices Ordinance, 1912*(7) may be varied according to the circumstances of the case; and no warrant of execution warrant of commitment or other process shall be held to be invalid by reason of want of form.

**ENTRIES, ETC., EXCISABLE GOODS.**

*Forms of entries and delivery orders.*

96. Entries and delivery orders for excisable goods shall be according to the Forms hereunder specified:—

Purpose of Entry.	Character of Goods.	No. of Form.
Home consumption .. ..	Tobacco cigars cigarettes and snuff .. ..	19
Removal to a Customs Warehouse or to a factory coastwise or inland	All excisable goods .. ..	20
Exportation .. ..	All excisable goods .. ..	20
Removal to a Customs Warehouse or to a factory	All excisable goods .. ..	21
Despatch notes .. ..	All excisable goods .. ..	24
<i>Delivery orders.</i>		
Export or removal .. ..	All excisable goods .. ..	22

(7) Now the *Justices Ordinance, 1912-1940.*

## EXCISE—

### ADVICE NOTE.

97. When excisable goods are forwarded from a factory under bond an advice note according to Form 23 may be used.

### WORKING DAYS AND HOURS.

98. Except by the permission of the Treasurer work shall only be carried on in a factory on the working days and during the working hours prescribed by Regulations 99 100 and 101 of these Regulations.

99. The working days and hours of the Excise Branch of the Customs shall be as follows:—

#### *Days.*

All days except Sundays and public holidays.

By special permission of the Treasurer work may be allowed on any public holiday for such time and under such conditions as approved in each case; Provided that work shall not be allowed on Sunday Christmas Day or Good Friday without the Treasurer's permission.

#### *Hours.*

100. Officers supervising receipt delivery or manufacture of goods at any factory or supervising any operation carried on under the Excise Ordinance and Regulations—9 a.m. to 4 p.m.: Provided that with the sanction of the Treasurer any period of six hours (out of the twenty-four constituting a day) may be deemed to be the official hours of working.

Indoor officers—9 a.m. to 4 p.m.

On Saturday work shall cease at noon.

#### *Overtime.*

101. The Treasurer may authorise working outside the official hours; and in case the services of any officer engaged in supervision at any factory are required on Sundays public holidays or before or after official hours such services shall be charged for at the rate of three shillings per hour or part thereof including (in instances where the service is not continuous) the time reasonably occupied by the officer in proceeding to and returning from the factory: Provided that for attendance between the hours of 10 p.m. and 6 a.m. the charge shall be four shillings and six pence per hour or part thereof; and provided that if with the sanction of the Treasurer work is carried on in the factory regularly for sixteen hours per day or continuously night and day no overtime charge shall be made except for hours worked on public holidays or between noon on Saturday and 9 a.m. on Monday; and provided further that if at the request of the licensee the Treasurer permits work outside official hours and not within any regular period of working sanctioned by the Treasurer overtime charge will be made at the rates above mentioned.

The money received for overtime shall be held by the Department and may be paid to officers who have earned the same at the rates mentioned above.

## FORMS—SCHEDULE.

### *Forms in Schedule to be Used.*

102. The Forms prescribed in these Regulations are those in the accompanying Schedule.

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### SCHEDULE.

#### FORM 1.

Papuan Excise.

Reg. No. 2.

*Tobacco leaf producer's book.*

Name of Producer:

Place:

*Excise Ordinance, 1914.*

Date.	No. of Acres on which Leaf is Grown.	Quantity of Tobacco Leaf Harvested.	Quantity of Tobacco Leaf Cured.	Date.	Quantity of Tobacco Leaf Sold.	To Whom Sold.	
						Name.	Address.
	Acres.	Lb.	Lb.		Lb.		

**FORM 2.**

**Papuan Excise.**

Reg. No. 4.

*Tobacco producer's return.*

Name of Tobacco Producer.		Place of Abode.	Place of Cultivation.	Number of Acres under Cultivation.	Quantity of Tobacco Leaf Cured.	Number of Acres Proposed to be Cultivated.	Where Crop of Tobacco Leaf is Stored.	Sale of Leaf.			Remarks.
Surname.	Christian Name.							Date.	Quantity.	To Whom.	
				A.r.p.	Lb.	A.r.p.		Pkg.	Lb.		

\_\_\_\_\_, hereby declare that the above return contains a true statement of the particulars mentioned therein for the year ending the 31st December last past.

(Signed)

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

(Signed)

J.P., or Officer, or other approved person.

**FORM 3.**

**Papuan Excise.**

Reg. No. 6.

*Tobacco leaf dealer's book.*

Name of Dealer: \_\_\_\_\_

Place: \_\_\_\_\_

Date.	Tobacco Leaf Bought.			Date.	Tobacco Leaf Sold.			
	Papuan.	Imported.	From whom Bought.		Papuan.	Imported.	To whom Sold.	Address of Buyer.
	Lb.	Lb.			Lb.	Lb.		

EXCISE—

FORM 4.  
Papuan Excise.

Reg. No. 8.

*Tobacco leaf dealer's return.*

Quantity of Leaf Tobacco Bought.		From Whom.	Quantity of Leaf Tobacco Sold.				To Whom.	Quantity of Leaf Tobacco on Hand.	
Papuan.	Imported.		Papuan.		Imported.			Papuan.	Imported.
			Pkgs.	Lb.	Pkgs.	Lb.			

I hereby declare that the above return contains a true statement of the particulars mentioned therein for the quarter ended day of last past.

(Signed) \_\_\_\_\_ day of \_\_\_\_\_, 19  
(Signed) \_\_\_\_\_

J.P., or Officer.

FORM 5.  
Papuan Excise.

Reg. No. 30.

*Refund of duty.*

The Territory of Papua  
Dr. to

To refund of duty amounting to \_\_\_\_\_ pounds  
shillings and \_\_\_\_\_ pence on \_\_\_\_\_ lb. of stalks refuse clippings and  
waste arising from \_\_\_\_\_ lb. of imported leaf tobacco treated by me in my  
licensed factory at \_\_\_\_\_ £ . I declare the above  
claim to be true and correct.

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_, the  
J.P., or Officer.

I certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_, the  
above quantity of stalks refuse clippings and waste was in my presence  
and it has been \_\_\_\_\_  
Officer.

I certify that the sum of \_\_\_\_\_ pounds  
and \_\_\_\_\_ pence is due accordingly.  
Examined and found correct.

Checking Officer.  
Treasurer.  
\_\_\_\_\_, 191\_\_\_\_, from  
shillings

Approved—  
Received on the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_, from  
the sum of \_\_\_\_\_ pounds  
and \_\_\_\_\_ pence.

Witness to payment and signature:

FORM 6.  
Papuan Excise.

Reg. No. 32.

*Application for delivery of Papuan leaf or Papuan manufactured tobacco for agricultural horticultural or sheep-wash purposes.*

To the Treasurer:  
I [or We] \_\_\_\_\_ request permission to mix with \_\_\_\_\_ lb. weight

*Excise Ordinance, 1914.*

of Papuan leaf [*or Papuan manufactured*] tobacco now stored in \_\_\_\_\_,  
 to be afterwards used at \_\_\_\_\_ for the purpose of \_\_\_\_\_,  
 Dated the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_ Applicant.

Approved—

Treasurer.  
 191

I certify that the above quantity of Papuan leaf [*or manufactured*] tobacco  
 has been weighed and pulverised and in my presence mixed with \_\_\_\_\_,  
 and has been delivered to \_\_\_\_\_

Officer.  
 191

**FORM 7.**

Papuan Excise.

Reg. No. 52.

*Transfer of tobacco leaf.*

Date of Transfer.	Quantity of Tobacco Leaf Transferred.		Name of Manufacturer who Received Tobacco Leaf.
	Papuan.	Imported.	
	Lb.	Lb.	

[Signature of Manufacturer.]  
 191

**FORM 8.**

Papuan Excise.

Reg. No. 53.

*Transferred tobacco leaf.*

Date when Received.	Quantity of Tobacco Leaf Received.		Name of Manufacturer by Whom it was Transferred.
	Papuan.	Imported.	

[Signature of Manufacturer.]  
 191

**FORM 9.**

Papuan Excise.

Reg. No. 54.

*Application for cutting renovating or repacking tobacco.*

Place:

191



*Excise Ordinance, 1914.*

quantity into his factory situate at \_\_\_\_\_ for the manufacture of  
cigarettes subject to the following conditions:—

- (1) The manufactured tobacco shall be used only for the manufacture of cigarettes and in accordance with the *Excise Ordinance, 1914* and the Regulations thereunder.
- (2) Excise duty shall be paid on the cigarettes manufactured from the duty-paid tobacco.
- (3) Any waste arising from the manufacture of such imported duty-paid tobacco into cigarettes shall be kept separate and distinct from all other leaf or manufactured tobacco in the factory.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_  
Treasurer.

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FORM 12.

Papuan Excise.

Reg. No. 77.

*Declaration of manufacturer to return of excisable goods.*

I declare that the particulars set out in this return are true and that nothing has been omitted therefrom which ought to have been set out therein.

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_  
Manufacturer.  
J.P., or Officer.

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FORM 13.

Papuan Excise.

Reg. No. 81.

*Appointment of person by manufacturer dealer or producer to make declaration on his behalf.*

I [or We] do hereby appoint \_\_\_\_\_ to make on my [or our] behalf all declarations required by the Regulations for the time being in force [*here set out short title of Ordinance*] to be made by me [or us]; and I [or we] declare that all declarations made by the said \_\_\_\_\_, pursuant to this appointment shall be taken to have been made with my [or our] knowledge and consent and that I [or we] shall be liable to all pecuniary penalties in respect of those declarations to the same extent as if I [or we] had made those declarations myself [or ourselves.]

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_  
[Signature of Manufacturer or Dealer or Producer.]  
[Signature of Appointee.]

To the Treasurer.

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FORM 14.

Papuan Excise.

Reg. No. 86.

*Notice of seizure.*

To [insert name of owner of the goods seized].

Take notice that [insert particulars as to the goods seized] has this day been seized as forfeited to His Majesty on account of a contravention of the *Excise Ordinance, 1914*—namely that [insert particulars of offence—e.g., the said goods have been unlawfully removed from a factory without payment of Excise duty].

Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 191\_\_\_\_  
Customs Officer.

[Extract from Section 92 Excise Ordinance, 1914.]

... all the goods seized shall be deemed to be condemned and may be sold by the Treasurer unless the person from whom the goods were seized or



*Excise Ordinance, 1914.*

is not paid that you then sell the said goods and chattels and pay the money arising by such sale to \_\_\_\_\_ at \_\_\_\_\_ in the said Territory; and if no goods and chattels can be found that you certify the same to me or some other justice of the peace.

Given under my hand at \_\_\_\_\_ in the said Territory of Papua  
the \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_\_

FORM 18.

Reg. No. 94.

Papuan Excise.

*Warrant of Commitment.*

To \_\_\_\_\_ and to the Keeper of His Majesty's Gaol at \_\_\_\_\_  
Whereas an Order dated the \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_\_  
by the Treasurer for the enforcement of a penalty of \_\_\_\_\_ imposed  
upon \_\_\_\_\_ of \_\_\_\_\_ by an Order of the said Treasurer made  
under Part XIII. of the *Excise Ordinance, 1914* and dated the \_\_\_\_\_  
day of \_\_\_\_\_ 191\_\_\_\_\_ has been filed in the Court of Petty Sessions at  
\_\_\_\_\_ in the Territory: And whereas by the said first-mentioned  
Order it was ordered that the said penalty be enforced by the levy of execution  
against the goods and chattels of the said \_\_\_\_\_ and in default of  
sufficient goods and chattels by imprisonment of the said \_\_\_\_\_ for  
a period of \_\_\_\_\_ unless the said penalty is sooner paid: And  
whereas the said \_\_\_\_\_ has not paid the said penalty: And whereas  
a warrant of execution has been issued against the goods and chattels of the  
said \_\_\_\_\_ and it appears by the return to the said warrant that no  
sufficient goods and chattels of the said \_\_\_\_\_ have been found:  
Now these are therefore to command you in His Majesty's name to apprehend  
the said \_\_\_\_\_ and unless the said penalty is sooner paid deliver him  
into the keeping of the keeper of the gaol at \_\_\_\_\_ together with  
this warrant; and to command you the said keeper to receive the said  
\_\_\_\_\_ into your custody in the said gaol there to imprison him  
for the period of \_\_\_\_\_ unless the said penalty and all costs and  
charges of the said execution and of the commitment and conveying of the  
said \_\_\_\_\_ to the said gaol amounting to the further sum of  
\_\_\_\_\_ be sooner paid to you or unless you sooner receive a  
certificate from the Clerk of the Court at \_\_\_\_\_ or the Collector  
of Customs at \_\_\_\_\_ that the said penalty and costs and charges  
have been paid; and for so doing this shall be your sufficient warrant.

Given under my hand at \_\_\_\_\_ in the Territory of Papua  
this \_\_\_\_\_ day of \_\_\_\_\_ 191\_\_\_\_\_

J.P.

FORM 19.

No.

Papuan Excise.

Reg. No. 96.

*Home consumption entry.*

In \_\_\_\_\_

Factory No. \_\_\_\_\_

Place: \_\_\_\_\_

191\_\_\_\_\_  
Licensee.

Requisition No.	Marks.	Description of Goods.	Weight.	Value.	Rate of Duty.	Amount of Duty.
			Lb.	£. s. d.	£. s. d.	£. s. d.
		Tobacco . . . . .				
		Cigars number . . . . .				
		Cigarettes number . . . . .				
		Snuff . . . . .				

**EXCISE—**

FORM 20.  
(In quadruplicate.)

Reg. No. 96.

No.

Papuan Excise.

*Entry for exportation for removal coastwise or inland from a warehouse.*

191 .

Territory of Papua. Port of  
From Warehouse per ship for railway.  
Owner per Agent.

Bond Marks.	No.	Description of Goods.	Quantity or Weight.	Value, including 10 per cent.

Collector.

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

Re-gauged or re-weighed and delivered the undermentioned goods to the  
, at o'clock this , 191 .

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.				
								O.P.	U.P.	Obs.	Loss in Liquid Gallons.	

**Re-weigh.**

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

Locker.  
191 .

Received the abovementioned goods.

Chief officer of Ship or Railway Officer.

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

Examining Officer.  
Railway Officer.

Excise Ordinance, 1914.

FORM 21.  
Papuan Excise.

Reg. No. 96.

No. .

*Entry—removal to a warehouse or factory.*

Territory of Papua.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 191 .

From \_\_\_\_\_ to \_\_\_\_\_

Per \_\_\_\_\_

Marks.	Nos.	Description of Goods.	Quantity.	Value.

Security to the amount of £ \_\_\_\_\_ given by \_\_\_\_\_ Collector.

NOTE.—The following to be printed on back of above Removal Entry:—

*Local removal.*

Re-gauged or re-weighed and forwarded the undermentioned goods to the locker at \_\_\_\_\_ warehouse this \_\_\_\_\_ day of \_\_\_\_\_, 191 .

Marks.	Nos.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.	
								O.P.	U.P.

Received the above-mentioned goods—total quantity.

Locker.

Locker.

FORM 22.  
Papuan Excise.

Reg. No. 96.

No. .

*Delivery order—export or removal.*

Territory of Papua.

Port of \_\_\_\_\_

Dated \_\_\_\_\_, 191 .

To the Locker at \_\_\_\_\_

Deliver the undermentioned goods:—

Marks.	Nos.	Description of Packages and Goods.	Quantity or Value.	By whom Removed and to what Warehouse.
		Total Packages ..		

**EXCISE—**

Forwarded at \_\_\_\_\_ o'clock this \_\_\_\_\_ day of  
 191 \_\_\_\_\_, per \_\_\_\_\_

Locker.  
 Warehouse Keeper.

Received the above goods for delivery to the Locker at \_\_\_\_\_ Warehouse.

Driver Licensed Carriage No. }  
 Railway Officer }  
 Ship's Officer }

FORM 23.  
 Papuan Excise.

Reg. No. 97.  
 Territory of Papua.

*Advice note.*

Delivered the within-mentioned goods for conveyance under bond from  
 \_\_\_\_\_ Factory to \_\_\_\_\_  
 the \_\_\_\_\_ day of \_\_\_\_\_, 191 \_\_\_\_\_

Marks and Numbers.	Number of Packages.	Net weight of Packages.	Description of Goods.	Weight.			
				Tons.	Cwt.	Qrs.	Lb.

\_\_\_\_\_  
 Officer in Charge or Manager.

FORM 24.  
 (In duplicate.)  
 Papuan Excise.

Reg. No. 96.

No. \_\_\_\_\_

*Despatch note for goods ex warehouse including excisable goods transferred under Customs control.*

Under Customs Control.

Ex \_\_\_\_\_ Port of \_\_\_\_\_ Warehouse to the \_\_\_\_\_ for \_\_\_\_\_

Bond Marks and Number.	Number and Nature of Packages.	Description of Goods.	Quantities, Weights, Values, &c.	Rate of Duty Payable.	How Accounted for at Destination.

Owner \_\_\_\_\_ per \_\_\_\_\_ Agent.  
 To Examining Officer at \_\_\_\_\_ Station.  
 Collector \_\_\_\_\_

*Excise Ordinance, 1914.*

Port of Departure. <hr/> Delivered to Licensed Carriage No. 191 . . . , Locker . . . Shipped as above. 191 . . . Received. . . . . Customs Officer. . . . . . Chief Officer . . . . . <i>or</i> . . . . . Railway Officer. Date 191 . . .	Port of Destination. <hr/> Goods received and accounted for as above.    Customs Office. 191 .
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This form must be presented to the examining officer before the goods are placed on board.

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

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

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

Re-gauge.

Bond Mark.	No.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.					
								O.P.	U.P.	Obs.	Rate of Duty.		

Total Quantity . . . . .

Re-weigh.

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

Locker.

EXCISE—