

5. (1.) All actions and other proceedings, whether civil or criminal, under the Customs Act, 1913, in relation to goods imported into or exported from Samoa, or in relation to any offence committed or cause of action arising wholly or in part in Samoa, may be instituted and taken either—

(a.) In New Zealand, in the same manner as if Samoa formed part of New Zealand; or

(b.) In the High Court of Western Samoa.

(2.) For the purposes of any such proceeding in the High Court all references in the Customs Act, 1913, to the Supreme Court or to a Magistrate shall be read as references to the High Court.

6. Orders in Council made under sections forty-six or forty-seven of the Customs Act, 1913, prohibiting the importation or exportation of any class of goods (whether such orders are made before or after the commencement of this Order) shall not be in force in Samoa.

7. When the importation or exportation of any goods into or from Samoa is prohibited by this or any other Order in Council in force in Samoa, or by any Ordinance, the Customs Act, 1913, shall apply to such goods in the same manner as if the importation or exportation thereof had been lawfully prohibited by or in pursuance of sections forty-six or forty-seven of that Act.

8. In the application of the Customs Act, 1913, to Samoa this Order shall be deemed to be part thereof, and the said Act and this Order shall operate accordingly, and this Order shall be deemed to be included within the expression "Customs Acts" as used in that Act.

9. The term "duty" as used in the Customs Act, 1913, shall in the application of that Act to Samoa include export duties imposed by this or any other Order in Council so far as the provisions of that Act are applicable thereto, and the terms "revenue of Customs," "dutiable goods," and "uncustomed goods" shall be construed accordingly, save that section one hundred and thirty of the said Act (relative to alterations of duties) shall have no application to export duties.

10. (1.) All duties imposed on the exportation of goods shall constitute a debt payable to the Crown by the exporter of those goods, and, if there are several exporters, then jointly and severally by all of them.

(2.) Such duty shall become due and payable so soon as entry of the goods for export has been made, or the goods have been wrongfully shipped or otherwise wrongfully dealt with without having been entered for export, or any other offence against the Customs Act, 1913, has been committed with respect thereto.

(3.) The term "exporter" means and includes, in respect of any goods exported or intended for export, any person by whom those goods are exported, or by whom they are shipped on board the exporting ship, or who is or becomes the owner of them or entitled to the possession of them or to any interest in them at any time while they are subject to the control of the Customs.

11. (1.) All powers conferred by Part II or Part VI of the Customs Act, 1913, on the Minister of Customs or on the Comptroller of Customs shall in Samoa be exercised by the Administrator.

(2.) All references in Part II or Part VI of the said Act to the Minister or Comptroller shall be read accordingly as references to the Administrator, and all references to the *Gazette* shall be read as references to the *Western Samoa Gazette*.

12. The seal of the Customs in Samoa shall be the Royal Arms having the words "Western Samoa—H.M. Customs" encircling the Arms.

13. (1.) The Port of Apia in Samoa is hereby declared to be a port of entry for the purposes of the Customs Act, 1913, in its application to Samoa.

(2.) The limits of the said Port of Apia shall be a circle of two miles from the Customhouse now existing at Apia, and the said port shall include all land, river, and sea included within that circle.

14. The prescribed period for the removal of goods from a King's warehouse in Samoa within the meaning of section one hundred and six of the Customs Act, 1916, shall be twelve months.