

time the Order is made, and any powers and duties of the Commissioners of Inland Revenue which it appears necessary or expedient to transfer in consequence of or in connexion with the transfer of the management of Excise duties, and that all powers and duties so transferred shall become powers and duties of the Commissioners of Customs, and that if an Order is made under the section the Commissioners of Customs shall, as from the date fixed by the Order, be styled the Commissioners of Customs and Excise :

And whereas it is further enacted by the said section that such provisions may be made by the Order in Council as it appears necessary or expedient to make in order to give full effect to any transfer, or in consequence of any change of name effected under the section, and that for the purpose of making the provisions as to the action and procedure of the Commissioners of Customs and Excise under the Acts relating to Customs and Excise respectively uniform, the Order may provide that as to the action or procedure of the Commissioners any provisions of the Acts relating to Excise shall have effect to the exclusion of similar provisions of the Acts relating to Customs, or that any provisions of the Acts relating to Customs shall have effect to the exclusion of similar provisions of the Acts relating to Excise :

And whereas it is further enacted that the Stamp duties on medicines and playing cards shall, for the purposes of the section and for all other purposes, be deemed to be Excise duties :

Now, therefore, His Majesty, in exercise of the powers vested in Him by the said recited enactment, by and with the advice of His Privy Council, is pleased to order, and it is hereby ordered as follows :—

General Transfer of Management of Excise Duties to Commissioners of Customs.

1. This Order may be cited as the Excise Transfer Order, 1909, and shall come into operation on the first day of April one thousand nine hundred and nine.

2. As from the date on which this Order comes into operation, the management of all Excise duties (including the duties on medicines and playing cards) which are at that date under the management of the Commissioners of Inland Revenue shall be transferred to the Commissioners of Customs, and all the powers and duties of the Commissioners of Inland Revenue in connexion with the said duties shall also be transferred to the Commissioners of Customs.

3. The date on which this Order comes into operation shall be the date as from which the Commissioners of Customs are to be styled the Commissioners of Customs and Excise.

Supplemental Provisions for Giving Effect to General Transfer.

4. In addition to the management of the duties of Excise, the care and management of all matters dealt with by Collectors of Inland Revenue shall be transferred to the Commissioners of Customs and Excise as from the date on which this Order comes into operation.

5. All persons who are immediately before the date on which this Order comes into operation Collectors of Inland Revenue, or officers of Inland Revenue employed in relation to duties

of Excise or other persons so employed in the Department of Inland Revenue shall become Collectors or officers of Customs and Excise, or persons employed in the Department of Customs and Excise, and shall hold their offices as such Collectors, officers, or persons by the same tenure and on the same terms and conditions as those by and on which they held their old offices, and all such Collectors, officers, and persons shall be under the control of the Commissioners of Customs and Excise, and all appointments granted by the Commissioners of Inland Revenue to such Collectors, officers, and persons shall continue in force until the same shall be recalled, and as from the date on which this Order comes into operation shall have the same effect as if they had been granted by the Commissioners of Customs and Excise.

6. For the purpose of the Inland Revenue Regulation Act, 1890, any Inspector of Stamps and Taxes or Surveyor of Taxes, shall, so far as respects any revenue or matter under the care and management of the Commissioners of Inland Revenue which is not transferred to the Commissioners of Customs and Excise under this Order, be deemed to be an officer of Inland Revenue.

7. A Collector or officer of Customs and Excise shall, notwithstanding the transfer effected by this Order, continue to perform, subject to the concurrence, control and directions of the Commissioners of Customs and Excise, any duties entrusted to him by the Commissioners of Inland Revenue under any appointment or authority already given or hereafter to be given by those Commissioners appointing any such Collector or officer to be a distributor of stamps or a Collector of taxes or under which statutory declarations in support of claims for the allowance of spoiled stamps may be made before any such Collector or officer.

8. The Solicitor for the Customs shall be styled the Solicitor for the Customs and Excise, the Secretary for the Customs shall be styled the Secretary for the Customs and Excise, the Accountant and Comptroller General of the Customs shall be styled the Accountant and Comptroller General of the Customs and Excise, Collectors of Customs and Collectors of Inland Revenue shall be styled Collectors of Customs and Excise, and officers of Customs and officers of Inland Revenue employed in relation to duties of Excise shall be styled officers of Customs and Excise.

9. Every Collector of Customs and Excise employed as a Collector of duties of Customs shall have all the powers and perform all the duties conferred or imposed by any Act upon a collector of Customs, and every Collector of Customs and Excise employed as a Collector of duties of Excise shall have all the powers and perform all the duties conferred or imposed by any Act upon a Collector of Inland Revenue, and all powers and duties of officers of Customs under any Act relating to the Customs and of officers of Inland Revenue under any Act relating to the Excise shall be exercised and performed by officers of Customs and Excise.

10. References to any persons named in the first column of the annexed Table in any enactment, order, rule, regulation, deed (including bonds and securities), or other instrument, or document whatsoever shall, unless the context requires a different interpretation, be construed,