



HIGH COURT OF AUSTRALIA

Public Information Officer

5 September, 2003

CHIEF EXECUTIVE OFFICER OF CUSTOMS v LABRADOR LIQUOR WHOLESAL PTY LIMITED, LAWRENCE ERIC WRIGHT AND JEFFREY ANDREW JOHN BRYCE

The standard of proof for prosecutions for customs and excise offences was proof beyond reasonable doubt, the High Court of Australia held today, even where those prosecutions are framed as civil actions.

This was a higher standard than the alternative, on the balance of probabilities.

Labrador Liquor and its two directors allegedly unlawfully failed to pay certain customs and excise duties due on alcohol and cigarettes by falsely claiming that the goods had been exported to the Solomon Islands and Fiji in 1996.

The Queensland Supreme Court held that the standard of proof was the civil standard, on the balance of probabilities, and that the customs and excise prosecutions were not criminal proceedings.

The Court of Appeal held, by majority, that the criminal standard of proof, beyond reasonable doubt, applied and that the prosecutions were criminal proceedings for the purposes of the Queensland Evidence Act. Customs appealed to the High Court, seeking to have the civil standard of proof apply.

The High Court allowed the appeal in part. It unanimously held that to obtain a conviction for any of the particular offences under the Customs Act and the Excise Act, the elements of the offence must be established beyond reasonable doubt. However, the provisions of the Evidence Act which would be applied by the Queensland Supreme Court in civil cases, in particular the admissibility of documentary evidence, are to be applied.

- *This statement is not intended to be a substitute for the reasons of the High Court or to be used in any later consideration of the Court's reasons.*