

No. XXV.

AN ACT to alter the Duties of Customs.

CUSTOMS DUTIES.

[11th August, 1856.]

WHEREAS it is expedient to alter the duties of Customs payable on the importation of goods wares and merchandise into the Colony of New Zealand :

Preamble.

BE IT THEREFORE ENACTED by the General Assembly of New Zealand as follows :—

1. Any duties of Customs chargeable upon the goods wares and merchandise next hereafter mentioned, imported into the Colony of New Zealand, shall cease and determine from and after the fifth day of August, one thousand eight hundred and fifty-six, viz. :—

Duties chargeable on goods specified to cease from 5th of August, 1856.

1. All articles for the supply of Her Majesty's land and sea forces.
2. Animals, living.
3. Bricks, slates, and stones for building purposes, and mill stones.
4. Boats.
5. Books, printed, not being account books.
6. Bottles full of an article subject to duty.
7. Bullion and coin.
8. Casks, empty.
9. Coal.
10. Corn, grain, meal, flour, bread, and biscuit.
11. Gunpowder, fit only for blasting purposes.
12. Iron, pig.
13. Machinery, viz., brick and tile making, draining, flax hay and wool pressing, straw and turnip cutting, reaping thrashing and winnowing machines, steam engines and apparatus for ditto, and machinery for mills, including hand flour mills.
14. Manure.

Customs Duties.

14. Manure.
15. Oil, blubber, and bone, being the produce of fish or marine animals.
16. Plants, bulbs, trees, and seeds.
17. Passengers' personal baggage.
18. Ploughs and harrows.
19. Specimens illustrative of Natural History.
20. Tobacco for sheep wash, subject to its being rendered unfit for human consumption, and to such regulations as the Governor shall from time to time prescribe in that behalf.

Duties chargeable on goods specified to cease and other duties to be charged.

2. The duties of Customs now chargeable on the importation of goods wares and merchandise next hereafter specified shall cease and determine, and in lieu thereof the following duties shall be charged on all such goods wares and merchandise imported into the Colony of New Zealand or cleared from any warehouse for home consumption, from and after the fifth day of August, one thousand eight hundred and fifty-six, viz. :—

	s.	d.
1. Ale, beer, cider, and perry, in wood, the gallon ...	0	6
Ale, beer, cider, and perry, in bottle, the gallon ...	1	0
2. Cigars and snuff, the lb. ...	3	0
3. Coffee, chicory, cocoa, and chocolate, the lb. ...	0	2
4. Iron, rod, bar, bolt, hoop, and sheet, not otherwise manufactured, per cwt. ...	1	0
5. Salt, per cwt. ...	1	0
6. Spirits and strong waters of every kind, sweetened or otherwise, of any strength not exceeding the strength of proof by Syke's hydrometer, and so on in proportion for any greater strength than the strength of proof, the gallon ...	8	0
7. Sugar, raw and refined, of all kinds, and treacle and molasses, the lb. ...	0	0 $\frac{1}{2}$
8. Tea, the lb. ...	0	3
9. Tobacco, the lb. ...	1	3
10. Wine, in wood and bottle, containing less than 25 per cent. of alcohol of a specific gravity of .825 at the temperature of 60 degrees Fahrenheit's thermometer, the gallon ...	3	0
11. Wood of all kinds not manufactured into furniture, the cubic foot ...	0	2
12. Boots and shoes, hats, apparel of all kinds and all material for making apparel, jewellery, cutlery, clocks, watches, and plated ware, and all silk, woollen, cotton, and linen manufactures (except corn and gunny bags and wool-packs), sperm, stearine, and wax candles (measuring outside the packages), the cubic foot ...	3	0
13. All other goods wares and merchandise (measuring outside the packages), the cubic foot ...	1	0
Or at the option of the principal officer of Customs at the port of entry at which the same shall be imported, the cwt. ...	2	0

Remission of duties on wines for the consumption of military and naval officers.

3. A drawback of the whole of such duties shall be allowed for wines intended for the consumption of the officers of Her Majesty's Troops serving in the Colony of New Zealand, and of the officers of Her Majesty's Navy serving on board any of Her Majesty's ships in the seas adjoining thereto, or such wines may be landed on first importation or delivered out of bond free of duty, subject in all cases to such regulations as the Governor shall from time to time prescribe :
Provided

Governor's Salary.

Provided always, if any such wines shall be subsequently sold in the said Colony, except for the use or consumption of any of Her Majesty's military or naval officers serving as aforesaid, the same shall be forfeited and liable to seizure accordingly.

4. All duties of Customs under this Act shall be charged and paid according to the standard Imperial weights and measures, and where such duties are charged according to any specified quantity weight or size, the same shall be chargeable in proportion on any greater or less quantity weight or size.

Duties to be charged according to standard Imperial weights and measures.

5. The duties of Customs imposed by this Act shall be raised levied collected and paid in like manner as if the said duties had been imposed by the Ordinance, Session I., No. 3, to provide for the collection of duties imposed on goods imported into and for the general regulation of the revenue of Customs in the Colony of New Zealand and its dependencies, and subject also to all such provisions and regulations as may for the time being be in force under or by virtue of any local Act or Ordinance for the collection and for the general regulation of the revenue of Customs in the Colony of New Zealand.

How to be levied and paid.

6. And whereas contracts or agreements may have been made for the sale or delivery of some of the goods or commodities on which increased or additional duties of Customs are by this Act imposed, which contracts or agreements may have been made with no reference to such additional duties, and thereby the several contractors may be materially affected: For remedy thereof be it enacted that every person who shall have made or entered into any such contract or agreement shall be and is hereby authorized and empowered, in the case of any such contract or agreement, to add so much money as will be equivalent to the increased or additional duty hereby granted on any such goods or commodities respectively to the price thereof, and shall be entitled by virtue of this Act to be paid and to sue for and recover the same accordingly.

Additional duties may be added to prices agreed on in existing contracts.

7. The term "Governor" shall mean the person for the time being lawfully administering the Government of the Colony of New Zealand.

Interpretation of term "Governor."

8. This Act may be cited for all purposes as "*The Customs Duties Act, 1856.*"

Short Title.