

# New Zealand.

ANNO VICESIMO OCTAVO

## VICTORIÆ REGINÆ.

### No. 1.

#### ANALYSIS.

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## AN ACT to alter the Duties of Customs. Title. [9th December 1864.]

WHEREAS it is expedient to alter the Duties of Customs payable Preamble.  
on the importation of goods wares and merchandize into the  
Colony of New Zealand :

BE IT THEREFORE ENACTED by the General Assembly of New Zealand in Parliament assembled as follows :

I. The Short Title of this Act shall be "The New Customs Duties Short Title.  
Act 1864."

II. The Duties of Customs chargeable under previous Acts upon Repeal of existing  
goods wares and merchandize imported into the Colony of New Zealand Tariff.  
shall cease and determine from and after the 8th day of December 1864.

III. From and after the Eighth day of December One Thousand New Tariff.  
Eight Hundred and Sixty-four in lieu of such duties the following  
duties of Customs shall be charged on all goods wares and merchandize  
hereinafter specified imported into the Colony of New Zealand or  
cleared from any warehouse for home consumption that is to say :—

	£	s.	d.
1. Ale Beer Cider and Perry in wood—the gallon . . . . .	0	0	9
Ale Beer Cider and Perry in bottle—the gallon . . . . .	0	1	6
2. Cigars and Snuff—the lb. . . . .	0	4	6
3. Coffee Chicory Cocoa and Chocolate—the lb. . . . .	0	0	3
4. Cutlery Hardware Platedware Holloware and Iron- mongery of all sorts and Candles and Soap of all sorts—the cwt. . . . .	0	4	0
5. Fire Arms of every description—each . . . . .	0	5	0
6. Gunpowder—the lb. . . . .	0	0	3
7. Manufactures of Silk Cotton Linen and Woollen and all Articles manufactured therefrom Drapery Haberdashery Hosiery Millinery Furs Hats Boots Shoes Confectionery Bottled Fruits Dried Fruits Mustard Olive Oil Pickles Preserves Sauces Spices and Oilmen's Stores of all kinds (measuring outside the packages)—the cubic foot . . . . .	0	5	0
8. 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 . . . . .	0	12	0
9. Sugar raw and refined of all kinds and Treacle and Molasses—the lb. . . . .	0	0	1

*New Customs Duties.*

10. Tea—the lb.	0	0	6
11. Tobacco—the lb.	0	2	6
12. Wine in wood containing less than twenty-five per cent. of alcohol of a specific gravity of .825 at the temperature of 60 degrees Fahrenheit's thermometer—the gallon	0	4	0
13. Wine in 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	0	5	0
14. Anchors and Chains and Rod Bolt Bar Sheet Hoop and Pig Iron and Nails Sail Cloth Cordage Twine Cotton Yarn Bags Sacks and Wool-packs Spirits of Tar and Turpentine Tobacco for Sheepwash Nuts of all kinds Powder fit only for blasting purposes and all unenumerated Goods Wares and Merchandize			Free

Drawback allowed on wines &c. for troops.

IV. 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 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 always that 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 as aforesaid the same shall be forfeited and liable to seizure accordingly.

Standard weights and measures to be used.

V. 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 rateably on any greater or less quantity weight or size.

Customs Regulation Act 1858 to apply.

VI. The duties of Customs imposed by this Act shall be raised levied collected and paid under the provision of "The Customs Regulation Act 1858" and subject also to all such provisions and regulations as may for the time being be in force for the collection management and receipt of the duties of import in the Colony of New Zealand.

Customs Amendment Acts 1861 and 1862 to apply.

VII. The "Customs Duties Amendment Act 1861" and the "Military Supplies Customs Act 1862" shall apply to all duties of Customs payable under this Act.

Purchasers under existing contracts to pay increased duties.

VIII. In the event of any increase under this Act in the duties of Customs chargeable upon any goods wares or merchandize after the making of any contract or agreement for the sale or delivery of such goods duty free it shall be lawful for the seller in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased duty and after payment thereof to add so much money to the contract price as will be equivalent to such increase of duty and he shall be entitled to be paid and to sue for and recover the same.