

New Zealand.



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1930, No. 5.

AN ACT to impose Duties of Customs and Excise, and to amend the Title.
Customs Acts. [18th August, 1930.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Customs Acts Amendment Act, Short Title.
1930.

PART I.

CUSTOMS DUTIES.

This Part to be read with Customs Act, 1913.

2. (1) This Part of this Act shall be read together with and deemed part of the Customs Act, 1913 (hereinafter in this Part referred to as the principal Act).

Interpretation.

(2) In this Part of this Act the expression "Tariff items" means the Tariff items as appearing in the First Schedule to the Customs Amendment Act, 1927, or in Part II of the First Schedule to this Act, as the case may require.

Abolition of certain existing duties of Customs.

3. So much of the First Schedule to the Customs Amendment Act, 1927, as amended by the Motor-spirits Taxation Act, 1927, as is set out in Part I of the First Schedule hereto is hereby repealed, and Part II of the First Schedule hereto is hereby substituted therefor and shall be deemed to form part of the Tariff.

Substitution of duties of Customs in accordance with Part II of First Schedule hereto.

4. (1) On the passing of this Act and thereafter while this Part remains in force, but subject to any provisions of the Customs Acts as to the alteration of duties, Customs duties shall be levied, collected, and paid on goods of the kinds or classes mentioned in Part II of the First Schedule hereto in accordance with the following provisions, namely:—

(a) On such goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 1 of the said Part II of the said Schedule:

(b) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 2 of the said Part II of the said Schedule.

(2) In addition to the duties of Customs otherwise payable on goods the Tariff items of which are enumerated in the Second Schedule hereto, there shall be levied, collected, and paid on such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act a duty of Customs of five per centum of the value of such goods.

AMD: S. 5 1927 No. 30.

Provision for imposition of surtax on dutiable goods.

5. (1) In addition to all other duties of Customs (whether imposed under this Part of this Act or otherwise) there shall, except as provided in subsection two or subsection three hereof, be levied, collected, and paid on all dutiable goods imported into New Zealand after the passing of this Act a further duty of Customs (to be called a "surtax") computed as follows:—

REFER: S. 6 1931 No. 30.

(a) In the case of goods included in the Tariff items numbered 79 and 80 in the First Schedule to the Customs Amendment Act, 1927, or included in the Tariff items numbered 74, 75, 76, 77, 78, 81, 84, 91, 112, 394 (7), 404 (2), 404 (3), 405, and 407 (2) in Part II of the First Schedule hereto, the surtax shall be an amount equal to one-twentieth of the total duty of Customs otherwise chargeable:

(b) In the case of all goods other than the goods referred to in paragraph (a) hereof, the surtax shall be an amount equal to nine-fortieths of the total duty of Customs otherwise chargeable.

(2) No surtax shall be levied, collected, or paid on wheat or wheat-flour (including wheatmeal and similar preparations of wheat).

(3) The Governor-General may by Order in Council exempt any specified goods or any specified class or classes of goods from the surtax imposed by this section, or may, in like manner, prescribe in respect of any such goods or class of goods a lower rate of surtax than the rate prescribed in respect thereof by the foregoing provisions of this section, if he is satisfied that such exemption or concession is necessary or desirable in the public interest.

(4) Section thirty-one of the Customs Amendment Act, 1921, shall apply to Orders in Council issued under the authority of this section in the same manner in all respects as if such Orders in Council were issued under the authority of that Act.

6. The Fourth Schedule to the Customs Amendment Act, 1921 (prescribing the rates of duty payable on alcohol used in manufacturing warehouses), is hereby amended as from the twelfth day of August, nineteen hundred and thirty, as follows:—

Increased duty on alcohol used in manufacturing warehouses.

(a) With reference to toilet preparations, by substituting thirty-four shillings per proof gallon for thirty shillings per proof gallon; and

(b) With reference to culinary and flavouring essences, by substituting twenty shillings per proof gallon for sixteen shillings per proof gallon.

7. (1) Every resolution of the House of Representatives passed on or after the twenty-second day of July, nineteen hundred and thirty, and before the passing of this Act, purporting to impose any duties of Customs or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law, according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked, before the passing of this Act, by a resolution of the House of Representatives.

Ratification of certain resolutions imposing duties and allowing exemptions.

(2) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act:

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section.

8. (1) No additional duty shall be chargeable in respect of goods entered for home consumption during the currency of any resolution referred to in the last preceding section by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act.

Goods entered during currency of resolutions not to be affected by higher rates of duty.

(2) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act the Collector may allow a refund of such excess.

9. (1) Nothing in the foregoing provisions of this Act shall affect the agreement for Customs reciprocity made between the Governments

Saving of agreement with Commonwealth of Australia.

of New Zealand and the Commonwealth of Australia and ratified by the Tariff Agreement (New Zealand and Australia) Ratification Act, 1922, or shall affect any Order in Council, notice, or other act of authority made, given, or done pursuant to or for the purposes of or in relation to that agreement.

(2) Subject to the terms of the agreement referred to in the last preceding subsection the Minister may, by notice published in the *Gazette*, at any time apply the duties and exemptions from duty set forth in Column No. 1 of Part II of the First Schedule hereto, or the surtax imposed by section five of this Act to any goods specified or referred to in such notice, and being the produce or manufacture of the Commonwealth of Australia:

Provided that no primage duty shall be payable on any goods on which surtax is imposed pursuant to this subsection.

(3) The duties and exemptions from duty in force at the passing of this Act in respect of goods being the produce or manufacture of the Commonwealth of Australia shall, notwithstanding the repeal or amendment of any enactment by this Act, continue in force unless and until they are altered in accordance with the provisions of the last preceding subsection or otherwise in accordance with the Customs Acts:

Provided that no primage duty shall be payable after the passing of this Act on wheat or wheat-flour (including wheatmeal and similar preparations of wheat) being the produce or manufacture of the Commonwealth of Australia, or be payable on any other goods the produce or manufacture of that Commonwealth imported after the twenty-second day of July, nineteen hundred and thirty, if such goods would not be liable to the surtax imposed by section five of this Act if they were the produce or manufacture of Great Britain.

10. Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventh day of September, nineteen hundred and twenty-five, and published in the *Gazette* of the tenth day of the same month (fixing rates of duty and exemptions from duty in respect of certain goods being the produce or manufacture of the Union of South Africa):

Provided that while such Order in Council remains in force no higher duty shall be levied on any such goods than would be levied if the goods were the produce or manufacture of Great Britain.

11. (1) The duties and exemptions from duty provided for in this Part of this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties and exemptions in force in those Islands on the passing of this Act shall continue to be in force and allowed.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Act shall be in force in the Cook Islands, and the duties and exemptions from duty in force therein on the passing of this Act shall cease and determine:

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

Saving of agreement
with South Africa.

Special provisions
as to Cook Islands.

12. (1) For the purposes of the assessment of the duty payable in accordance with this Part of this Act in respect of motor-spirits, the Minister may from time to time, by notice in the *Gazette*, determine the temperature, being not lower than fifty-five degrees Fahrenheit and not higher than sixty-five degrees Fahrenheit, at which the quantity of any motor-spirits shall be computed.

Special provisions
as to motor-spirits.

(2) Notwithstanding anything to the contrary in the foregoing provisions of this Act, the Minister may exempt any motor-spirit from the duty hereinbefore imposed if he is satisfied that such motor-spirit is intended to be used for manufacturing or scientific purposes, or for such similar purposes as he may determine, and that it has been so treated as to be rendered unfit for use as fuel for motor-vehicles.

(3) If the Minister is satisfied with respect to any motor-spirits imported into New Zealand that such motor-spirits are intended for use in the Chatham Islands, he may, under such conditions as in his discretion he thinks fit, either exempt such motor-spirits from the duty payable under this Act or refund any duty paid in respect of such motor-spirits at any time after such spirits have been reshipped to the Chatham Islands for use therein.

(4) The Motor-spirits Taxation Act, 1927, is hereby consequentially amended as follows:—

Consequential
amendments of
Motor-spirits
Taxation Act, 1927.

(a) By repealing sections two, three, four, and five thereof:

(b) By omitting from section six the words "pursuant to this Act", and substituting "under Tariff item numbered 394 (7)":

(c) By omitting from section seven the words "Customs duties under this Act", and substituting the words "such Customs duties":

(d) By omitting from subsection one of section eight the words "computed at the rate of fourpence for every gallon of", and substituting the words "equal to the amount of Customs duty (exclusive of primage duty or surtax) paid in respect of the":

(5) Where application is made under section eight of the last-mentioned Act for a refund of Customs duty at a rate in excess of fourpence a gallon the onus shall be on the applicant to satisfy the Registrar of Motor-vehicles that Customs duty at the rate imposed by this Part of this Act was paid on the motor-spirits in respect of which such application is made.

13. (1) This section shall apply only in cases where by this Part of this Act or by any Act that may hereafter be passed goods of any class are made liable to Customs duty, or to an increase in the amount or the rate of Customs duty, as the case may be.

Duty may be
reduced or remitted
if its effect is to
increase prices of
New Zealand goods
to detriment of the
public.

(2) The Minister may at any time, by order given under his hand and published in the *Gazette*, remit the duty payable on any goods as aforesaid, or reduce the amount or the rate of duty on any such goods, if he is satisfied that the prices charged by the producers or manufacturers of similar goods being the produce or manufacture of New Zealand are in excess of the usual prices that were charged by producers or manufacturers of such goods immediately before the alteration of the law, and that the maintenance of the increased prices would be detrimental to the public interest.

(3) Every order under this section may be in like manner revoked or varied.

(4) Nothing in this section shall apply with respect to the duty on any goods imported into New Zealand if the Minister is satisfied that the whole of the increase in the prices of similar goods being the produce or manufacture of New Zealand is due to the increased cost of production, manufacture, or distribution, and has been fixed by the producers or manufacturers in accordance with any usual commercial practice followed before the alteration of the law or in accordance with a commercial practice adopted since such alteration and approved by the Minister for the purposes of this section.

Extension of powers conferred by section 11 of Customs Amendment Act, 1927.

14. The Minister may, in respect of any goods or of any class or classes of goods being the produce or manufacture of a country not forming part of the British dominions (whether or not such goods are within the classes referred to in section eleven of the Customs Amendment Act, 1927), exercise the powers conferred by that section on any of the following grounds, in addition to the grounds specified therein, namely:—

- (a) On the ground that goods of a like kind, being the produce or manufacture of the British dominions, are sold or offered for sale in New Zealand at unreasonably high prices, and that in the opinion of the Minister the interests of the public are or will be thereby prejudicially affected:
- (b) On the ground that any conditions or restrictions attaching to the importation into New Zealand of goods of a like kind, being the produce or manufacture of the British dominions or attaching to the sale or other disposition of such goods in New Zealand are such that in the opinion of the Minister the interests of the public are or will be thereby prejudicially affected:
- (c) On the ground that goods of a like kind, being the produce or manufacture of the British dominions, constitute an unduly large proportion of the total goods of that kind imported into New Zealand and that in the opinion of the Minister the interests of the public are or will be thereby prejudicially affected.

Repeals

15. The following enactments are hereby repealed:—

- (a) Section one hundred and forty-four of the principal Act:
- (b) Section fifteen of the Customs Amendment Act, 1921:
- (c) Sections five, six, ten, and thirteen of the Customs Amendment Act, 1927, and the Third Schedule to that Act:
- (d) The Customs Amendment Act, 1929.

Saving of existing rights of action.

16. All duties of Customs that have become due and payable, and all penalties and forfeitures that have been incurred prior to the passing of this Act, shall be recovered and enforced in the same manner as if this Act had not been passed.

PART II.

BEER DUTY.

This Part to be read with Part III of Finance Act, 1915.

17. This Part of this Act shall be read together with and deemed part of Part III of the Finance Act, 1915 (relating to beer duty).

18. (1) Duty shall be payable on all beer brewed in New Zealand of which the worts have been or are pitched for fermentation after the twenty-second day of July, nineteen hundred and thirty (being the date of a certain resolution passed by the House of Representatives imposing an increased rate of duty on such beer), as follows:—

Fixing rates of duty on beer brewed in New Zealand.

(a) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of one shilling per gallon of the beer; and

(b) Where the specific gravity of the worts exceeds 1,047, the duty per gallon shall be at the rate aforesaid, increased by one-sixteenth of a penny for every unit of specific gravity above 1,047.

RPL & SUB: S. 19 1931 No. 30.

(2) Such duty shall be deemed to be revenue of Customs within the meaning of the Customs Act, 1913, and shall be recoverable accordingly by action at the suit of the Crown.

(3) For the purposes of Part III of the Finance Act, 1915, the specific gravity of distilled water at sixty degrees Fahrenheit shall be taken at 1,000, and the specific gravity of worts shall be considered in relation thereto.

(4) This section is in substitution for section forty-six of the Finance Act, 1915, and that section and section twenty-one of the Finance Act, 1921 (No. 2), are hereby accordingly repealed.

Consequential repeals.

19. (1) No brewer shall use any barley in the manufacture of beer unless such barley has been grown in New Zealand or on importation into New Zealand has been entered under Tariff item numbered 4 (3) (a) as barley to be used in the manufacture of beer.

Restrictions as to use of barley and malt by brewers.

(2) No brewer shall use any malt in the manufacture of beer unless such malt has on importation into New Zealand been entered under Tariff item numbered 5 (5), or unless it has been manufactured in New Zealand from barley which has been grown in New Zealand or which has on importation into New Zealand been entered under Tariff item numbered 4 (3) (a) as barley to be used in the manufacture of beer.

(3) Except with the permission in writing of the Collector, no brewer shall receive into or store in his brewery any barley unless such barley has been grown in New Zealand or on importation into New Zealand has been entered as aforesaid under Tariff item numbered 4 (3) (a).

(4) Except with the permission in writing of the Collector, no brewer shall receive into or store in his brewery any malt unless it has on importation into New Zealand been entered under Tariff item numbered 5 (5), or unless it has been manufactured in New Zealand from barley which has been grown in New Zealand or which has on importation into New Zealand been entered under Tariff item numbered 4 (3) (a).

(5) If any person commits an offence against this section he shall be liable to a penalty of five hundred pounds.

(6) For the purposes of this section the expression "Tariff item" has the same meaning as in Part I of this Act.

(7) The power to make regulations conferred by section thirty-six of the Finance Act, 1915, shall include power to make regulations for the licensing of premises at which malt may be manufactured, for the receipt, storage, and use of barley or malt in such premises or in a

brewery, for the removal of barley or malt from such premises or from a brewery, for the production of evidence as to the place where any such barley or malt as aforesaid was grown or manufactured, for the giving of security for the due observance of this section, for the payment of fees, or the giving of notices in relation to any matters arising out of or in connection with this section, and generally for the purpose of giving full effect to this section.

PART III.

DUTY ON TOBACCO MANUFACTURED IN NEW ZEALAND.

This Part to be read with Tobacco Act, 1908.

Time for payment of excise duties on tobacco.

Fixing rates of duty on tobacco manufactured in New Zealand.

20. This Part of this Act shall be read together with and deemed part of the Tobacco Act, 1908.

21. All excise duties payable in respect of any manufactured tobacco pursuant to this Part of this Act shall be so payable at the time of making entry of such tobacco for home consumption.

22. (1) Except as otherwise provided in this Part of this Act, there shall be levied, collected, and paid upon tobacco manufactured in New Zealand, and entered therein for home consumption after the twelfth day of August, nineteen hundred and thirty (being the date of a certain resolution passed by the House of Representatives imposing rates of excise duty on tobacco manufactured in New Zealand), the following excise duties, that is to say:—

(a) On tobacco (cut)	..	..	One shilling and eightpence the pound.
(b) On tobacco, fine cut, suitable for the manufacture of cigarettes			Nine shillings and ninepence the pound.
(c) On other tobacco	..	..	One shilling and sixpence the pound.
(d) On cigars and snuff	..	..	Five shillings and sixpence the pound.
(e) On cigarettes—			
(i) If manufactured by machinery	..	..	Ten shillings the pound.
(ii) If made by hand	..	..	Eight shillings and sixpence the pound.

(2) Except as otherwise provided in the next succeeding section, excise duties at the rates specified in the Third Schedule hereto (being the rates set forth in a resolution imposing excise duties on tobacco, and passed by the House of Representatives on the twenty-second day of July, nineteen hundred and thirty), shall be and be deemed to have been payable on all tobacco manufactured in New Zealand and entered therein for home consumption after the said date and on or before the twelfth day of August, nineteen hundred and thirty.

Repeals.

(3) This section is in substitution for section twenty-two of the Finance Act, 1921 (No. 2), and section thirteen of the Finance Act, 1924, and those sections are hereby accordingly repealed.

Fixing aggregate amount of Customs and excise duties on tobacco.

23. (1) Where any manufactured tobacco has been manufactured wholly or partly from imported unmanufactured tobacco, the aggregate of the Customs duties (exclusive of primage duty or surtax) payable on

such unmanufactured tobacco, and the excise duties payable on such manufactured tobacco, shall not exceed the following amounts, namely:—

- (a) In the case of tobacco (cut) .. Three shillings and eightpence the pound.
- (b) In the case of tobacco, fine cut, suitable for the manufacture of cigarettes Eleven shillings and ninepence the pound.
- (c) In the case of other tobacco .. Three shillings and sixpence the pound.
- (d) In the case of cigars or snuff .. Seven shillings and sixpence the pound.
- (e) In the case of cigarettes—
- (i) Manufactured by machinery Twelve shillings the pound.
- (ii) Made by hand .. Ten shillings and sixpence the pound.

(2) For the purposes of this section the decision of the Minister that any particular manufactured tobacco has been wholly or partly manufactured in New Zealand from imported unmanufactured tobacco shall be final and conclusive.

(3) This section shall be deemed to have come into force on the twenty-second day of July, nineteen hundred and thirty, and all refunds of duty that may be necessary for the purpose of giving effect to this section may be made without further appropriation than this section.

24. (1) Where Customs duty at the rate fixed by a resolution of the House of Representatives passed on the twenty-second day of July, nineteen hundred and thirty, has been paid on any unmanufactured tobacco, the excise duty payable on any tobacco manufactured in New Zealand wholly or partly from such unmanufactured tobacco shall, notwithstanding anything to the contrary in section twenty-two hereof, be such that the aggregate of the Customs duty paid in respect of such unmanufactured tobacco and the excise duty payable on such manufactured tobacco shall be equal to the aggregate amount of Customs duty and excise duty that would have been payable if such unmanufactured tobacco and the tobacco manufactured therefrom had been respectively entered after the twelfth day of August, nineteen hundred and thirty.

(2) For the purposes of this section the decision of the Minister that any particular manufactured tobacco has been wholly or partly manufactured in New Zealand from unmanufactured tobacco on which Customs duty has been paid as aforesaid shall be final and conclusive.

25. (1) Notwithstanding anything in the foregoing provisions of this Part of this Act, if the manufacture of cigars and snuff containing less than seventy-five per centum of tobacco grown in New Zealand is, in the opinion of the Minister, at any time hereafter unduly detrimental to the public revenues, the Governor-General may, by Order in Council gazetted, prescribe a rate of excise duty, not exceeding seven shillings the pound, to be paid upon all such cigars and snuff made in any year by or on behalf of any specified manufacturer in excess of such maximum quantity as may be prescribed in that behalf in the said Order in Council.

Special provisions as to unmanufactured tobacco on which Customs duty at rate fixed by resolution of 22nd July, 1930, has been paid.

RPLD: S. 24 1931 No. 30

Authority to vary rates of excise duty on cigars and snuff in certain cases.

Consequential
repeal.

Further authority
to vary excise
duties on
manufactured
tobacco.

(2) Subsection two of section forty-nine of the Finance Act, 1917, is hereby repealed.

26. (1) For the purpose of giving effect to any recommendations of any Committee of the House of Representatives appointed for the purpose of making inquiries as to the production and manufacture of tobacco in New Zealand, the Governor-General may, by Order in Council, suspend the excise duties on manufactured tobacco imposed by this Part of this Act, and by the same or a subsequent Order in Council may impose in lieu thereof such excise duties on manufactured tobacco as appear to him just.

(2) Section thirty-one of the Customs Amendment Act, 1921, shall apply to Orders in Council issued under the authority of this section in the same manner in all respects as if such Orders in Council were issued under the authority of that Act.

Repeal of provisions
as to stamping
tobacco.

27. (1) Sections twenty and twenty-two of the Tobacco Act, 1908, are hereby repealed.

(2) Section twenty-one of the last-mentioned Act is hereby amended by omitting the words "who sells or offers for sale, or has in his possession, any package of manufactured tobacco not stamped or marked as required by this Act, or".

SCHEDULES.

Schedules.

FIRST SCHEDULE.

PART I.—PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1927, AS AMENDED BY SECTION 2 OF THE MOTOR-SPIRITS TAXATION ACT, 1927, AND HEREIN REPEALED.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
4	Grain and pulse, unground and unmanufactured, viz. :— (3) N.e.i.	2s. per cental	2s. per cental.
7	Onions	£1 per ton	£1 10s. per ton.
16	Cocoa and chocolate, viz. :— (1) <i>Cocoa</i> : also cocoa-beans roasted or crushed	3d. per lb.	5d. per lb.
18	Coffee, roasted	3d. per lb.	5d. per lb.
37	Fruits, fresh—viz. :— (2) Apricots, cherries, grapes, medlars, nectarines, passion-fruit, peaches, plums, quinces, tomatoes	1d. per lb.	1d. per lb.
45	Jams, jellies, marmalade, and preserves	2d. per lb. on the actual or reputed weight, whichever is the greater	4d. per lb. on the actual or reputed weight, whichever is the greater.
52	Nuts, and preparations thereof, viz. :— (2) Almond-, or nut-, pastes, meals, and similar preparations, n.e.i., not being animal foods	3d. per lb.	5d. per lb.
56	Pickles	3s. per gallon	4s. 6d. per gallon.
57	Sauces ; chutney ; soy, and catsup, in vessels of 10 gallons capacity and under	4s. per gallon	6s. per gallon.
CLASS II.—TOBACCO.			
74	Cigarettes n.e.i.	25s. 6d. per 1,000	25s. 6d. per 1,000.
75	Cigarettes, exceeding in weight $2\frac{1}{2}$ lb. per 1,000	10s. 6d. per lb.	10s. 6d. per lb.
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar	12s. per lb.	12s. per lb.
77	Snuff	12s. per lb.	12s. per lb.
78	Tobacco, <i>fine cut</i> , suitable for the manufacture of cigarettes	10s. per lb.	10s. per lb.
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	2s. per lb.	2s. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
84	Spirits, viz. :— (1) Cordials, bitters, and liqueurs, when exceeding the strength of 40 per cent. of proof spirit, but not exceeding the strength of proof	36s. per liquid gallon	36s. per liquid gallon.
	(2) Cordials, bitters, and liqueurs, when exceeding the strength of proof	36s. per proof gallon	36s. per proof gallon.
	(3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other similar instrument (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a strength less than 16·5 under proof.)	36s. per proof gallon	36s. per proof gallon.
	(4) Spirits, and spirituous mixtures, sweetened, n.e.i., when not exceeding the strength of proof	36s. per liquid gallon	36s. per liquid gallon.

Item. No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES— <i>continued.</i>			
<i>Spirits—continued.</i>			
	(5) Spirits, and spirituous mixtures, sweetened, n.e.i., when exceeding the strength of proof (NOTE.—Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz. : 2 gallons and under as 2 gallons, over 2 gallons and not exceeding 3 as 3 gallons, over 3 gallons and not exceeding 4 as 4 gallons, and so on for any greater quantity contained in any case : provided that with the sanction of the Collector the foregoing provision need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.)	36s. per proof gallon	36s. per proof gallon.
	(6) Spirits, and spirituous mixtures, containing more than 40 per cent. of proof spirit, but not exceeding the strength of proof, in combination with other ingredients	36s. per liquid gallon	36s. per liquid gallon.
	(7) Spirits, and spirituous mixtures, exceeding the strength of proof, in combination with other ingredients	36s. per proof gallon	36s. per proof gallon.
91	Wine of any kind containing more than 40 per cent. of proof spirit	36s. per liquid gallon	36s. per liquid gallon.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
112	Essences, culinary or flavouring, containing more than 40 per cent. of proof spirit	36s. per liquid gallon	36s. per liquid gallon.
122	<i>Medicinal preparations</i> (except medicated wines) containing more than 50 per cent. of proof spirit	1s. per lb.	1s. 6d. per lb.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
137	Apparel, and ready-made clothing, n.e.i. ; hosiery	25 per cent. ad val.	45 per cent. ad val.
160	Furs and other similar skins, and articles made therefrom, viz. :— (3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles ; fur trimmings and <i>imitation</i> fur trimmings.	25 per cent. ad val.	45 per cent. ad val.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
208	<i>Bottles and jars</i> , empty <i>plain</i> glass, not being cut or <i>ground</i> except as specified, viz. :— (2) Other kinds, viz. :— (a) Having a <i>capacity</i> exceeding one fluid ounce, but not exceeding eight fluid ounces Up to and including 31st March, 1928 On and after 1st April, 1928 (b) <i>Bottles</i> having a <i>capacity</i> exceeding eight fluid ounces. (c) <i>Jars</i> having a <i>capacity</i> exceeding eight fluid ounces Up to and including 31st December, 1927 On and after 1st January, 1928 (d) N.e.i.	Free 20 per cent. ad val. 20 per cent. ad val. 15 per cent. ad val. 15 per cent. ad val. Free 15 per cent. ad val. Free	20 per cent. ad val. 40 per cent. ad val. 35 per cent. ad val. 20 per cent. ad val. 35 per cent. ad val. 20 per cent. ad val.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.			
257	Precious stones, and <i>semi-precious</i> stones, cut or uncut, if unmounted or unset	Free	Free.
264	Watches	20 per cent. ad val.	20 per cent. ad val.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IX.—PAPER AND STATIONERY.			
276	Handbills n.e.i., circulars, programmes, play-bills, printed posters, trade catalogues, price-lists, and fashion-plates (NOTE.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand.)	6d. per lb.	1s. per lb.
CLASS X.—METALS AND MACHINERY.			
339	Incandescent filament electric-lamp bulbs, not being peculiar to surgical use, and having, at the <i>marked voltage</i> , a power consumption— Not exceeding 8 watts Exceeding 8 watts and not exceeding 80 watts Exceeding 80 watts and not exceeding 180 watts Exceeding 180 watts— For the first 180 watts For each additional 100 watts or fraction thereof	1d. per bulb 3d. per bulb 6d. per bulb 6d. per bulb 3d. per bulb	2d. per bulb. 6d. per bulb. 1s. per bulb. 1s. per bulb. 6d. per bulb.
CLASS XI.—VEHICLES.			
389	Motor-vehicles n.e.i.	10 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having bodies suited or designed</i> for carrying <i>passengers</i> , an additional duty (herein referred to as "body duty") of 10 per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value for duty</i> of any vehicle (inclusive of the body) exceeds £200 the body duty shall be : On £200 of such value, 10 per cent. ad val. ; on the remainder of such value, 5 per cent. ad val.	35 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having bodies suited or designed</i> for carrying <i>passengers</i> , an additional duty (herein referred to as "body duty") of 15 per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value for duty</i> of any vehicle (inclusive of the body) exceeds £200 the body duty shall be : On £200 of such value, 15 per cent. ad val. ; on the remainder of such value, 7½ per cent. ad val.
<p>(1) When any body of a motor-vehicle suited or designed for carrying passengers is imported by itself or otherwise than as set out above, body duty shall be payable and the Minister shall determine the amount of such body duty. The body duty so payable shall, as nearly as may be, be equal to the amount of body duty that would have been payable if such body had been imported as part of and attached to a motor-vehicle manufactured in the same country as the body.</p>			
<p>(2) Where the Minister is of opinion that any body duty is being or is likely to be evaded or avoided by the importation of any motor-vehicles without engines, tires, or other component parts which, in the ordinary course of business, are usually imported therewith, the Minister may at his discretion, require that body duty shall be paid as if such engines, tires, or other component parts had been imported with such vehicles.</p>			

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :—		
	(7) <i>Motor-spirits</i>	4d. per gallon	4d. per gallon.
	(8) Coal-tar naptha n.e.i.; benzol, toluol, and xylol, crude or refined, n.e.i.	Free	Free.
	(10) <i>Oil</i> n.e.i., including mineral lubricating <i>oil</i>	6d. per gallon	8d. per gallon.
	(11) Mixtures of mineral, or vegetable oils, with each other, or with fish oils or oils of animal origin, n.e.i.	6d. per gallon	8d. per gallon.
395	<i>Oils</i> in vessels having a capacity of less than 1 gallon—viz. :—		
	(2) N.e.i.	20 per cent. ad val.	20 per cent. ad val.
CLASS XIII.—TIMBER, WOODENWARE, FURNITURE, AND WICKERWARE.			
399	Logs, hewn or unworked, not sawn	Free	Free.
403	Laths, and shingles	10 per cent. ad val.	10 per cent. ad val.
404	Timber rough sawn—viz. :—		
	(2) Other kinds, in pieces having a length of not less than 25 feet and having a minimum cross sectional area of not less than 150 square inches	3s. per 100 sup. ft.	3s. per 100 sup. ft.
	(3) N.e.i.	5s. per 100 sup. ft.	5s. per 100 sup. ft.
405	Timber sawn dressed	7s. 6d. per 100 sup. ft.	7s. 6d. per 100 sup. ft.
407	Furniture, and cabinetware, n.e.i. and other than metal, including chairs of wood with wicker, bamboo, or cane seats; billiard-tables; mantelpieces, other than stone; doors, and sashes, wooden, plain or glazed	25 per cent. ad val.	45 per cent. ad val.

PART II.—SCHEDULE OF DUTIES AND EXEMPTIONS FROM DUTIES SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
4	Grain and pulse, unground and unmanufactured, viz. :—		
	(3) Barley—		
	Up to and including 31st August, 1930	2s. per cental	2s. per cental.
	On and after 1st September, 1930—		
	(a) To be used in the <i>manufacture</i> of beer	2s. per cental	2s. per cental.
	(b) Not to be used in the <i>manufacture</i> of beer	Free	Free.
	(4) N.e.i.	2s. per cental	2s. per cental.
7	Onions	£1 per ton	£4 per ton.
16	Cocoa and chocolate, viz. :—		
	(1) <i>Cocoa</i> ; also cocoa-beans roasted or crushed	3d. per lb.	6d. per lb.
18	Coffee, roasted	3d. per lb.	6d. per lb.
37	Fruits, fresh—viz. :—		
	(2) Apricots, cherries, grapes, medlars, nectarines, passion-fruit, peaches, plums, quinces, tomatoes	2d. per lb.	2d. per lb.
45	Jams, jellies, marmalade, and preserves	2d. per lb. on the actual or reputed weight, whichever is the greater	5d. per lb. on the actual or reputed weight, whichever is the greater.
52	Nuts, and preparations thereof, viz. :—		
	(2) Almond-, or nut-, pastes, meals, and similar preparations, n.e.i., not being animal foods	3d. per lb.	6d. per lb.
56	Pickles	3s. per gallon	6s. per gallon.
57	Sauces; chutney; soy, and catsup, in vessels of 10 gallons capacity and under	4s. per gallon	8s. per gallon.

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS II.—TOBACCO.			
74	Cigarettes n.e.i.	33s. 9d. per 1,000	33s. 9d. per 1,000.
75	Cigarettes, exceeding in weight $2\frac{1}{2}$ lb. per 1,000	13s. 9d. per lb.	13s. 9d. per lb.
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar	15s. per lb.	15s. per lb.
77	Snuff	15s. per lb.	15s. per lb.
78	Tobacco, <i>fine cut</i> , suitable for the manufacture of cigarettes	13s. 3d. per lb.	13s. 3d. per lb.
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	3s. per lb.	See 1931 Act. 3s. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
84	Spirits, viz. :—		
	(1) Cordials, bitters, and liqueurs, when exceeding the strength of 40 per cent. of proof spirit, but not exceeding the strength of proof	40s. per liquid gallon	40s. per liquid gallon.
	(2) Cordials, bitters, and liqueurs, when exceeding the strength of proof	40s. per proof gallon	40s. per proof gallon.
	(3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other similar instrument (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a strength less than 16·5 under proof.)	40s. per proof gallon	40s. per proof gallon.
	(4) Spirits, and spirituous mixtures, sweetened, n.e.i., when not exceeding the strength of proof	40s. per liquid gallon	40s. per liquid gallon.
	(5) Spirits, and spirituous mixtures, sweetened, n.e.i., when exceeding the strength of proof (NOTE.—Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz. : 2 gallons and under as 2 gallons, over 2 gallons and not exceeding 3 as 3 gallons, over 3 gallons and not exceeding 4 as 4 gallons, and so on for any greater quantity contained in any case : provided that with the sanction of the Collector the foregoing provision need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.)	40s. per proof gallon	40s. per proof gallon.
	(6) Spirits, and spirituous mixtures, containing more than 40 per cent. of proof spirit, but not exceeding the strength of proof, in combination with other ingredients	40s. per liquid gallon	40s. per liquid gallon.
	(7) Spirits, and spirituous mixtures, exceeding the strength of proof, in combination with other ingredients	40s. per proof gallon	40s. per proof gallon.
91	Wine of any kind containing more than 40 per cent. of proof spirit	40s. per liquid gallon	40s. per liquid gallon.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
112	Essences, culinary or flavouring, containing more than 40 per cent. of proof spirit	40s. per liquid gallon	40s. per liquid gallon.
122	<i>Medicinal preparations</i> (except medicated wines) containing more than 50 per cent. of proof spirit	1s. per lb.	2s. per lb.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
137	Apparel, and ready-made clothing, n.e.i. ; hosiery	27½ per cent. ad val.	50 per cent. ad val.
160	Furs and other similar skins, and articles made therefrom, viz. :—		
	(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles ; fur trimmings and <i>imitation</i> fur trimmings	27½ per cent. ad val.	See 1931 Act. 50 per cent. ad val.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
208	<i>Bottles and jars, empty plain glass, not being cut or ground except as specified, viz. :—</i> (2) Other kinds, viz. :— (a) Having a capacity exceeding one fluid ounce.. (b) N.e.i.	25 per cent. ad val. Free	50 per cent. ad val. 25 per cent. ad val.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.			
257	Precious stones, and <i>semi-precious</i> stones, cut or uncut, if unmounted or unset	5 per cent. ad val.	5 per cent. ad val.
264	Watches	20 per cent. ad val.	30 per cent. ad val.
CLASS IX.—PAPER AND STATIONERY.			
276	Handbills n.e.i., circulars, programmes, play-bills, printed posters, trade catalogues, price-lists, and fashion-plates .. (NOTE.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand.)	6d. per lb.	1s. 6d. per lb.
CLASS X.—METALS AND MACHINERY.			
339	Incandescent filament electric-lamp bulbs, not being peculiar to surgical use, and having, at the <i>marked voltage</i> , a power consumption— Not exceeding 8 watts Exceeding 8 watts and not exceeding 80 watts Exceeding 80 watts and not exceeding 180 watts Exceeding 180 watts— For the first 180 watts For each additional 100 watts or fraction thereof	1d. per bulb 3d. per bulb 3d. per bulb 6d. per bulb 3d. per bulb	2½d. per bulb. 7½d. per bulb. 1s. 3d. per bulb. 1s. 3d. per bulb. 7½d. per bulb.
CLASS XI.—VEHICLES.			
389	Motor-vehicles n.e.i.	10 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having bodies suited or designed</i> for carrying <i>passengers</i> , an additional duty (herein referred to as "body duty") of 11¼ per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value for duty</i> of any vehicle (inclusive of the body) exceeds £200 the body duty shall be: On £200 of such value, 11¼ per cent. ad val.; on the remainder of such value, 6¼ per cent. ad val.	40 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having bodies suited or designed</i> for carrying <i>passengers</i> , an additional duty (herein referred to as "body duty") of 16¼ per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value for duty</i> of any vehicle (inclusive of the body) exceeds £200 the body duty shall be: On £200 of such value, 16¼ per cent. ad val.; on the remainder of such value, 8¼ per cent. ad val.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XI.—VEHICLES— <i>continued.</i>			
<p>(1) When any body of a motor-vehicle suited or designed for carrying passengers is imported by itself or otherwise than as set out above, body duty shall be payable and the Minister shall determine the amount of such body duty. The body duty so payable shall, as nearly as may be, be equal to the amount of body duty that would have been payable if such body had been imported as part of and attached to a motor-vehicle manufactured in the same country as the body.</p>			
<p>(2) Where the Minister is of opinion that any body duty is being or is likely to be evaded or avoided by the importation of any motor-vehicles without engines, tires, or other component parts which, in the ordinary course of business, are usually imported therewith, the Minister may at his discretion, require that body duty shall be paid as if such engines, tires, or other component parts had been imported with such vehicles.</p>			
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :—		
	(7) <i>Motor-spirits</i>	6d. per gallon	6d. per gallon. See 1931 Act.
	(8) Coal-tar naphtha n.e.i. ; benzol, toluol, and xylol, crude or refined, n.e.i.	Free	Free.
	(10) <i>Oil</i> n.e.i., including mineral lubricating oil	6d. per gallon	1s. per gallon.
	(11) Mixtures of mineral, or vegetable oils, with each other, or with fish oils or oils of animal origin, n.e.i.	6d. per gallon	1s. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon—viz. :—		
	(2) <i>Motor-spirits</i>	20 per cent. ad val., or 6d. per gallon, whichever rate re- turns the higher duty	20 per cent. ad val., or 6d. per gallon, whichever rate re- turns the higher duty. See 1931 Act.
	(3) Vegetable oils n.e.i.	20 per cent. ad val.	20 per cent. ad val.
	(4) N.e.i.	20 per cent. ad val.	40 per cent. ad val.
CLASS XIII.—TIMBER, WOODENWARE, FURNITURE, AND WICKERWARE.			
399	Logs, round, <i>unworked</i>	25s. per 100 cubic ft.	25s. per 100 cubic ft.
403	Laths, and shingles	20 per cent. ad val.	20 per cent. ad val.
404	Timber rough sawn or <i>rough hewn</i> , viz. :—		
	(2) Other kinds, in pieces having a length of not less than 25 feet and having a minimum cross sectional area of not less than 150 square inches	7s. 6d. per 100 sup. ft.	7s. 6d. per 100 sup. ft.
	(3) N.e.i.	9s. 6d. per 100 sup. ft.	9s. 6d. per 100 sup. ft.
405	Timber sawn dressed	19s. per 100 sup. ft.	19s. per 100 sup. ft.
407	(1) Furniture, and cabinetware, n.e.i. and other than metal, including chairs of wood with wicker, bamboo, or cane seats; billiard-tables; mantelpieces, other than stone; sashes, wooden, plain or glazed	25 per cent. ad val.	50 per cent. ad val.
	(2) Doors, wooden, plain or glazed	30 per cent. ad val., or 4s. per door, whichever rate re- turns the higher duty	55 per cent. ad val., or 7s. 6d. per door, whichever rate re- turns the higher duty.

SECOND SCHEDULE.

TARIFF ITEMS AS SET FORTH IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1927, UPON WHICH ADDITIONAL DUTY IS CHARGEABLE IN THE CASE OF GOODS BEING THE PRODUCE OR MANUFACTURE OF A COUNTRY NOT FORMING PART OF THE BRITISH DOMINIONS.

TARIFF items numbered 11, 16 (2), 22, 27, 32, 33, 39, 47, 49, 61, 63, 86, 99, 113, 121, 128, 130, 136, 142, 143, 146, 151, 153, 159, 161, 162, 163, 164, 168, 169, 170, 173, 182, 183, 184, 185, 189, 190, 193, 194, 196, 197, 199, 202, 203, 204, 205 (6), 206, 208 (1), 211 (1), 211 (4), 212 (3), 214, 215, 216, 218, 222, 225, 233, 234, 237, 239, 242, 243, 244, 246, 247 (4), 247 (5), 248, 249, 253, 254, 255, 258, 260, 261, 262, 265, 267 (1), 268, 270, 272, 273, 277, 279, 280, 287, 290, 303, 304, 305, 307, 309, 311, 312, 321, 322 (1), 326, 327, 331, 332, 335, 337, 338, 340, 341, 343, 346, 349, 350, 351 (1), 351 (2), 351 (3), 351 (4), 351 (5), 351 (6), 351 (7), 351 (8), 351 (10), 351 (11), 352 (except printing machines), 353, 354, 355, 356, 358, 363 (2), 367, 373, 374, 377, 378, 379, 381, 382, 383, 385, 386, 387, 388, 390, 392 (3), 393, 397 (2), 397 (3), 397 (4), 406, 408, 414, 417, 419, 421, 427, 430, and 442.

THIRD SCHEDULE.

RATES OF EXCISE DUTIES ON MANUFACTURED TOBACCO IN FORCE DURING CURRENCY OF RESOLUTION PASSED BY HOUSE OF REPRESENTATIVES ON 22ND JULY, 1930.

Classes of Manufactured Tobacco on which Excise Duties payable.	Rates of Duty per Pound.
(a) On tobacco (cut)	2s. 8d.
(b) On tobacco, fine cut, suitable for the manufacture of cigarettes	10s. 9d.
(c) On other tobacco	2s. 6d.
(d) On cigars and snuff	8s.
(e) On cigarettes—	
(i) If manufactured by machinery	11s.
(ii) If made by hand	9s. 6d.