

## New Zealand.



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1932-33, No. 35.

#### Title.

AN ACT to impose Duties of Customs and Excise, and to amend the Customs Acts. [28th February, 1933.]

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

#### Short Title.

1. This Act may be cited as the Customs Acts Amendment Act, 1932-33.

## PART I.

## CUSTOMS DUTIES.

2. 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).

This Part to be read with Customs Act, 1913.

3. (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 Schedule hereto in accordance with the following provisions, namely:—

Abolition of certain existing duties of Customs and substitution of duties of Customs in accordance with Part II of Schedule hereto.

(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 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 set forth in Column No. 2 of the said Part II of the said Schedule.

(2) So much of the First Schedule to the Customs Amendment Act, 1927, as amended by the Customs Acts Amendment Act, 1931, as is set out in Part I of the Schedule hereto is hereby consequentially repealed, and Part II of the Schedule hereto is hereby substituted therefor, and shall be deemed to form part of the Tariff.

4. (1) In respect of motor-spirits purchased by the consumer after the eighth day of February, nineteen hundred and thirty-three, and used as fuel for any aircraft or for any vessel engaged exclusively in the fishing industry for commercial purposes, the person using such spirits shall, on application in the prescribed form, be entitled to a refund of an amount equal to the increase in the Customs duty imposed on motor-spirits by this Act if he satisfies the proper authority that the duty imposed

Authority for refund of additional tax on motor-spirits used by aircraft, fishing-vessels, &c.

by this Act or by resolutions confirmed by this Act has been paid in respect of such motor-spirits.

(2) Every such application shall be supported by such declarations or other documentary evidence as may be prescribed or required.

(3) Every person commits an offence and is liable on summary conviction to a fine of fifty pounds or to imprisonment for three months who makes any claim under this section that is false in any material particular.

(4) Applications for refunds under this section shall be made in respect of the periods ending respectively on the last day of March, June, September, and December in any year. Application for any such refund shall be made in the month following the close of the period in respect of which it is made, and shall relate to all the motor-spirits used by the applicant during that period in respect of which a refund is lawfully payable in accordance with this section:

Provided that in any special case application for a refund in respect of motor-spirits used within any period as aforesaid may be made and accepted before the close of the period.

(5) No refund shall be allowed in respect of any period unless application therefor is made in accordance with the last preceding subsection.

(6) Unless provision to the contrary is made in accordance with regulations under the principal Act, application for refunds under this section may be made and dealt with by the Registrar of Motor-vehicles as if they were applications for refunds made in accordance with section eight of the Motor-spirits Taxation Act, 1927.

5. (1) All moneys received under Tariff item numbered 394 (7) as Customs duties in respect of motor-spirits, in excess of sixpence per gallon, shall be deemed for all purposes to be ordinary Customs revenue, and shall be dealt with accordingly, and nothing in the Motor-spirits Taxation Act, 1927, shall apply with respect thereto.

(2) Section ten of the Customs Acts Amendment Act, 1931, is hereby consequentially repealed.

6. (1) Notwithstanding anything in section one hundred and twelve of the principal Act, there shall be levied, collected, and paid on the goods hereinafter mentioned, if manufactured in a manufacturing-warehouse and entered

Additional  
revenue from  
motor-spirits to  
form part of  
Consolidated  
Fund.

Consequential  
repeal.

Duty on sugar  
and other goods  
produced in  
manufacturing-  
warehouses.

for home consumption after the passing of this Act, the duties (if any) set forth hereunder, namely :—

On sugar, whether of Number 22 colour or over (Dutch Standard) or not ..	One penny the pound.
On invert sugar and invert syrup .. .. .	One penny the pound.
On treacle, molasses, golden syrup, maple-sugar, and maple-syrup .. ..	Free.

(2) Section twelve of the Customs Acts Amendment Act, 1931, and the Third Schedule to that Act are hereby repealed. Consequential repeals.

7. (1) Nothing in the foregoing provisions of this Act shall affect the agreement for Customs reciprocity made between the Governments 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. Saving of agreement with Commonwealth of Australia.

(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 set forth in Column No. 1 of Part II of the Schedule hereto, to any goods specified or referred to in such notice, and being the produce or manufacture of the Commonwealth of Australia.

(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.

8. (1) The duties 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. Special provisions as to Cook Islands.

(2) On the coming into force of any such Order in Council the duties provided for in this Act in respect of any goods shall be in force in the Cook Islands, and the duties in force therein with respect to such goods 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.

## PART II.

### DUTY ON TOBACCO MANUFACTURED IN NEW ZEALAND.

This Part to be read with Tobacco Act, 1908.

Fixing rates of duty on tobacco manufactured in New Zealand.

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

10. (1) In respect of tobacco of the classes specified in paragraphs (a) and (c) of subsection one of section twenty-four of the Customs Acts Amendment Act, 1931, manufactured in New Zealand, and entered therein for home consumption after the passing of this Act, there shall be levied, collected, and paid the following excise duties, namely :—

- (a) On tobacco (cut) .. Four shillings and one halfpenny the pound.
- (b) On other tobacco .. Three shillings and tenpence halfpenny the pound.

Consequential repeal.

(2) Section twenty-four of the Customs Acts Amendment Act, 1931, is hereby consequentially amended by repealing paragraphs (a) and (c) of subsection one thereof.

## PART III.

### EXPORT DUTY ON GOLD.

This Part to be read with Gold Duty Act, 1908.

Definition of "gold" amended.

11. This Part of this Act shall be read together with and deemed part of the Gold Duty Act, 1908 (hereinafter in this Part referred to as the principal Act).

12. (1) Section two of the principal Act is hereby amended by repealing the definition of the term "gold", and substituting the following definition :—

"Gold" means and includes gold in its natural state; any substance containing gold; gold-dust; and all other gold whether wrought or

unwrought (except coined gold issued from the Mint at London or from any branch thereof, coined gold of any foreign State, and articles of jewellery or ornament worn, without intent to defraud the revenue, by any person leaving New Zealand).

(2) On the export from New Zealand of any gold that is included in the foregoing definition but which would not have been included in the definition hereby repealed, duty shall be chargeable at the rate prescribed by section three of the principal Act, whether or not such gold is exported from the North Island of New Zealand.

13. (1) On all gold, within the meaning of the principal Act, exported from New Zealand after the passing of this Act (wherever such gold has been produced and whether or not such gold is exported from the North Island of New Zealand) there shall be payable, in addition to any other duty that may be payable thereon, a duty of twelve shillings and sixpence per ounce troy weight of gold, of the fineness of twenty carats and upwards, and so in proportion for any less quantity than an ounce of the fineness aforesaid, and so in proportion for every ounce or part of an ounce of a less degree of fineness than twenty carats :

Export duty  
on uncoined  
gold.

Provided that nothing herein shall apply to any gold which for the time being is exempt from duty by virtue of an Order in Council issued pursuant to section two of the Gold Duty Amendment Act, 1912 :

Provided also that in the event of a reduction in the value of gold in New Zealand the Governor-General may, if he thinks fit, by Order in Council, reduce the rate of duty payable under this section. Any such Order in Council may be at any time in like manner varied or revoked.

(2) The duty payable under this section shall be collected and paid in the manner prescribed by the principal Act, and the provisions of that Act shall, where applicable, extend and apply to the collection and payment of such duty, irrespective of the locality from which the gold was produced.

(3) The duty collected under this section shall be paid into the Public Account to the credit of the Consolidated Fund.

Governor-General may in certain cases exempt articles of manufactured gold from export duty.

14. Notwithstanding anything in the foregoing provisions of this Part of this Act, the Governor-General may by Order in Council exempt from the duty imposed by the principal Act or this Act any articles of plate, jewellery, or ornament exported from New Zealand if such articles would be exempt from Customs duty on their importation in like circumstances into New Zealand, and may in like manner exempt from duty any other such articles if in the circumstances he is of opinion that it is equitable so to do.

## PART IV.

### RATIFICATION OF RESOLUTIONS.

Ratification of certain resolutions imposing duties and allowing exemptions.

15. (1) Every resolution of the House of Representatives passed on or after the eighth day of February, nineteen hundred and thirty-three, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, or to impose a duty on the export of gold from New Zealand, 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.

(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.

(3) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act the Collector shall, on application, allow a refund of such excess.

16. All duties of Customs and excise 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.

Saving of existing rights of action.

## SCHEDULE.

Schedule.

PART I.—PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1927, AS AMENDED FROM TIME TO TIME AND HEREIN PROPOSED TO BE CANCELLED.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
<b>CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.</b>			
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup .. .. .	¾d. per lb.	¾d. per lb.
70	(1) Sugar n.e.i.; treacle, golden syrup, maple-sugar, and maple-syrup ..	½d. per lb.	½d. per lb.
<b>CLASS II.—TOBACCO.</b>			
79	Tobacco, cut, n.e.i. .. .. .	6s. 2d. per lb.	6s. 2d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	6s. per lb.	6s. per lb.
<b>CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.</b>			
394	Oils in vessels capable of containing 1 gallon or more, viz. :— (7) <i>Motor-spirits</i> .. .. .	8d. per gallon	8d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :— (2) <i>Motor-spirits</i> .. .. .	20% ad val., or 8d. per gallon, whichever rate returns the higher duty	20% ad val., or 8d. per gallon, whichever rate returns the higher duty.



PART II.—DUTIES TO BE SUBSTITUTED FOR DUTIES 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.			
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup .. .. .	1½d. per lb.	1¼d. per lb.
70	(1) Sugar n.e.i.; treacle, golden syrup, maple-sugar, and maple-syrup ..	1d. per lb.	1d. per lb.
CLASS II.—TOBACCO.			
79	Tobacco, cut, n.e.i. .. .. .	6s. 10d. per lb.	6s. 10d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	6s. 8d. per lb.	6s. 8d. per lb.
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> .. .. .	10d. per gal- lon	10d. per gal- lon.
395	Oils in vessels having a capacity of less than 1 gallon, viz.:— (2) <i>Motor-spirits</i> .. .. .	20% ad val., or 10d. per gallon, whichever rate returns the higher duty	20% ad val., or 10d. per gallon, whichever rate returns the higher duty.