

New Zealand.



ANALYSIS.

Title.
1. Short Title.

2. Jewellers' sweepings exempt from duty.

1912, No. 8.

AN ACT to amend the Gold Duty Act, 1908.

[26th September, 1912.]

Title.

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 Gold Duty Amendment Act, 1912, and shall form part of and be read together with the Gold Duty Act, 1908 (hereinafter referred to as the principal Act).

Short Title.

2. (1.) Notwithstanding anything in the principal Act or in section sixteen of the Mining Amendment Act, 1910, the Governor may, by Order in Council gazetted, make regulations exempting, on such terms and conditions as he thinks fit, gold exported from New Zealand from the payment of duty if that gold is contained in, and is *bona fide* part of, the sweepings obtained from the workrooms of manufacturing jewellers, dentists, or other persons, and if it is not practicable to separate the gold from the residue of such sweepings otherwise than by refining.

Jewellers' sweepings
exempt from duty.

(2.) If any gold to which this section applies is exported in breach of the provisions of the regulations for the time being in force thereunder, the exporter shall be liable to a fine of twenty pounds, and shall pay duty on such gold in the same manner as if this Act had not been passed.