



NEW ZEALAND

ANALYSIS

Title.	
1. Short Title.	
PART I	PART III
CUSTOMS DUTIES	TOBACCO DUTY
2. This Part to be read with Customs Act, 1913.	10. This Part to be read with Tobacco Act, 1908.
3. Alteration of Tariff with respect to goods mentioned in First Schedule hereto. Repeals.	11. Supervision fees for bonded tobacco-factories. Repeal.
4. Special provisions as to Cook Islands.	PART IV
5. Licence fees for warehouses.	SALES TAX
PART II	12. This Part to be read with Sales Tax Act, 1932-33.
BEER DUTY	13. Imposing sales tax at 10 per cent. on cigarettes.
6. This Part to be read with Part III of Finance Act, 1915.	14. Additional exemptions from sales tax.
7. Rates of duty on beer brewed in New Zealand. Repeal.	PART V
8. Supervision fees for breweries.	MISCELLANEOUS
9. Worts to be pitched within working-hours.	15. Ratification of certain resolutions.
	16. Saving of existing rights of action. Schedules.

1947, No. 29

AN ACT to amend the Customs Acts.

Title.

[11th November, 1947

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 Short Title. Amendment Act, 1947.

PART I

CUSTOMS DUTIES

This Part to be read with Customs Act, 1913.

See Reprint of Statutes, Vol. VII, p. 97

Alteration of Tariff with respect to goods mentioned in First Schedule hereto.

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

3. (1) On the passing of this Act and thereafter while this section remains in force, but subject to the provisions of the Customs Acts, 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 shall be the rates set forth in column No. 1 of 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 shall be the rates set forth in column No. 2 of Part II of the said Schedule.

Repeals.

1934, No. 14

(2) So much of the First Schedule to the Customs Acts Amendment Act, 1934, as is set out in Part I of the First Schedule hereto is hereby consequentially repealed, and Part II of the First Schedule hereto is hereby substituted therefor, and shall be deemed to form part of the Tariff.

1942, No. 5

(3) So much of the First Schedule to the Customs Acts Amendment Act, 1942, as is set out in the Second Schedule hereto is hereby repealed.

Special provisions as to Cook Islands.

4. (1) The duties provided for in the last preceding section 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 in force in those islands on the passing of this Act shall continue to be in force.

(2) On the coming into force of any such Order in Council the duties provided for in the last preceding section in respect of any goods shall be in force in the Cook Islands, and the duties in force in those islands 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.

5. (1) The principal Act is hereby amended by repealing the Second Schedule, and substituting the Second Schedule set out in the Third Schedule to this Act. Licence fees
for warehouses.

(2) This section shall come into force on the fifth day of January, nineteen hundred and forty-eight.

PART II

BEER DUTY

6. This Part of this Act shall be read together with and deemed part of Part III of the Finance Act, 1915. This Part to be
read with
Part III of
Finance Act,
1915.

See Reprint
of Statutes,
Vol. VII,
p. 246

7. (1) Duty in accordance with Part III of the Finance Act, 1915, shall be payable on all beer brewed in New Zealand of which the worts are pitched for fermentation after the passing of this Act, as follows:— 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 1,036, the duty shall be at the rate of three shillings per gallon of the beer; and

(b) Where the specific gravity of the worts exceeds 1,036, the duty per gallon shall be at the rate aforesaid, increased by one penny for every unit of specific gravity above 1,036.

(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.

Repeal.
1942, No. 5

(4) Section six of the Customs Acts Amendment Act, 1942, is hereby repealed.

Supervision
fees for
breweries.

8. (1) Section thirty-eight of the Finance Act, 1915, is hereby amended by repealing subsection five, and substituting the following subsection:—

“(5) Supervision fees in accordance with the scale set out in the Fifth Schedule hereto shall be payable annually in respect of every brewery, computed on the basis of the total quantity of beer which will, in the opinion of the Collector, be brewed in the brewery:

“Provided that where the total quantity of beer brewed during any year is found to be greater than that for which the fee was computed the brewer shall be liable for the proper fee for such greater quantity, and that where the total quantity of beer brewed during any year is found to be less than that for which the fee was computed the Collector may refund the difference between the supervision fee paid for that year and the supervision fee which would have been payable if calculated on the basis of the total quantity of beer actually brewed during the year.”

(2) The Finance Act, 1915, is hereby amended by repealing the Fifth Schedule, and substituting the Fifth Schedule set out in the Fourth Schedule to this Act.

(3) This section shall come into force on the first day of January, nineteen hundred and forty-eight.

Worts to be
pitched within
working-hours.
See Reprint
of Statutes,
Vol. VII, p. 104

9. (1) Except when and so far as permitted by the Collector, worts shall not be pitched for fermentation in any brewery on a holiday or outside working-hours as prescribed by regulations under section seventeen of the Customs Act, 1913.

(2) When worts are pitched for fermentation in any brewery by permission of the Collector on a holiday or outside working-hours, the brewer shall be liable to pay

charges at the rate prescribed by regulations for the services of the officers of Customs, and the amount of such charges shall constitute a debt due to the Crown accordingly.

(3) All such charges shall be receivable by the Collector and shall be paid by him into the Public Account.

PART III

TOBACCO DUTY

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

This Part to be read with Tobacco Act, 1908.

See Reprint of Statutes, Vol. VII, p. 231

11. (1) In respect of every bonded tobacco-factory specified in a licence granted or renewed under section five of the principal Act there shall be paid to the Collector by the person obtaining the licence supervision fees in accordance with the scale set out in the Fifth Schedule to this Act, computed on the basis of the total quantity of manufactured tobacco (including cigars, cigarettes, and snuff) which will, in the opinion of the Collector, be produced in the bonded tobacco-factory:

Supervision fees for bonded tobacco-factories.

Provided that where the total quantity of manufactured tobacco (including cigars, cigarettes, and snuff) produced during any year is found to be greater than that for which the fee was computed the licensee shall be liable for the proper fee for such greater quantity, and that where the total quantity of manufactured tobacco (including cigars, cigarettes, and snuff) produced during any year is found to be less than that for which the fee was computed the Collector may refund the difference between the supervision fee paid for that year and the supervision fee which would have been payable if calculated on the basis of the total quantity of manufactured tobacco (including cigars, cigarettes, and snuff) actually produced during the year.

(2) Section five of the principal Act is hereby amended by repealing subsection four.

Repeal.

See *Gazette*,
1935, Vol. III,
p. 3333

(3) Regulation six of the Tobacco Regulations 1935 is hereby revoked.

(4) This section shall come into force on the first day of January, nineteen hundred and forty-eight.

PART IV

SALES TAX

This Part to be
read with Sales
Tax Act,
1932-33.
1932-33, No. 33

12. This Part of this Act shall be read together with and deemed part of the Sales Tax Act, 1932-33.

Imposing sales
tax at 10 per
cent. on
cigarettes.
See *Gazette*,
1934, Vol. III,
p. 3722

13. (1) The Order in Council of the twentieth day of November, nineteen hundred and thirty-four, exempting certain goods from sales tax, is hereby amended by omitting from the Second Schedule the word "Cigarettes".

1942, No. 5

(2) The Second Schedule to the Customs Acts Amendment Act, 1942, is hereby amended by inserting, after the word "Cigars", the word "Cigarettes".

Additional
exemptions
from sales tax.

14. (1) Subject to the provisions of this section, goods of a class or kind specified in the Sixth Schedule to this Act shall be exempt from sales tax.

(2) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.

(3) Every Order in Council under this section shall come into force on the date of its publication in the *Gazette* or on such earlier or later date as may be specified therein in that behalf.

PART V

MISCELLANEOUS

Ratification of
certain
resolutions.

15. (1) Every resolution of the House of Representatives passed on or after the twenty-first day of August, nineteen hundred and forty-seven, purporting to impose any duties of Customs or excise, or to impose sales tax, or to create any exemptions from any such duties or sales tax, shall be deemed to have taken effect and to have had the force of law, according to its tenor, 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.

16. All duties of Customs and excise and all sales tax that have become due and payable and all penalties and forfeitures that have been incurred before 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.

Schedules.

SCHEDULES

FIRST SCHEDULE

PART I.—PROVISIONS OF TARIFF (AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT, 1934) REPEALED BY THIS ACT

Item No.	Tariff Items.	British Preferential Tariff.	General Tariff.
		Column No. 1	Column No. 2
81	(1) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into cigarettes	3s. per lb.	3s. per lb.
	(2) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff	2s. per lb.	2s. per lb.

PART II.—PROVISIONS SUBSTITUTED FOR PROVISIONS OF TARIFF SPECIFIED IN PART I OF THIS SCHEDULE

Item No.	Tariff Item.	British Preferential Tariff.	General Tariff.
		Column No. 1	Column No. 2
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff ..	3s. 9d. per lb.	3s. 9d. per lb.

SECOND SCHEDULE

ADDITIONAL CUSTOMS DUTIES (AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT, 1942) REPEALED BY THIS ACT

Item No.	Tariff Items.	Rate of Additional Duties.
81	(1) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into cigarettes ..	9d. per lb.
	(2) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff	6d. per lb.

THIRD SCHEDULE

NEW SECOND SCHEDULE TO CUSTOMS ACT, 1913

"SECOND SCHEDULE

"PART I

"Annual Licence Fees for Warehouses licensed for the warehousing of Dutiable Goods other than Oils in Vessels capable of containing One Hundred Gallons or more"

Cubical Contents of Warehouse.	Annual Fee.
	£
Less than 200 tons	75
Not less than 200 tons and less than 300 tons	100
Not less than 300 tons and less than 400 tons	125
Not less than 400 tons and less than 500 tons	150
Not less than 500 tons and less than 600 tons	175
Not less than 600 tons and less than 700 tons	200
Not less than 700 tons and less than 800 tons	225
Not less than 800 tons and less than 900 tons	250
Not less than 900 tons and less than 1,000 tons	275
Not less than 1,000 tons	300

"PART II

"Annual Licence Fees for Warehouses licensed for the warehousing of Oils in Vessels capable of containing One Hundred Gallons or more"

Cubical Contents of Warehouse.	Annual Fee.
	£
Less than 200 tons	30
Not less than 200 tons and less than 300 tons	40
Not less than 300 tons and less than 400 tons	50
Not less than 400 tons and less than 500 tons	60
Not less than 500 tons and less than 600 tons	70
Not less than 600 tons and less than 700 tons	80
Not less than 700 tons and less than 800 tons	90
Not less than 800 tons and less than 900 tons	100
Not less than 900 tons and less than 1,000 tons	110
Not less than 1,000 tons	120

"1. When any warehouse requires the entire services of an officer or officers of Customs, the annual licence fee for that warehouse shall, in lieu of the above amounts, be £375 for each officer so required, and all questions as to the number of officers required and the time for which their services are required shall be determined from time to time by the Comptroller, whose determination shall be final.

"2. When any warehouse is used for the storage of goods during a portion only of the year, or the services of an officer of Customs are required at that warehouse during a portion only of the year, the Comptroller may remit or refund a proportionate part of the licence fee otherwise payable, calculated in respect of the period during which the warehouse is not so used or the services of that officer are not required."

FOURTH SCHEDULE

NEW FIFTH SCHEDULE TO FINANCE ACT, 1915

" FIFTH SCHEDULE

" SCALE OF ANNUAL SUPERVISION FEES FOR BREWERIES

" WHERE the total quantity of beer brewed in the brewery—

" Does not exceed 500,000 gallons	£50.
" Exceeds 500,000 gallons but does not exceed 1,000,000 gallons	£100.
" Exceeds 1,000,000 gallons	£100 for each 1,000,000 gallons or part thereof."

FIFTH SCHEDULE

SCALE OF ANNUAL SUPERVISION FEES FOR BONDED TOBACCO-FACTORIES

WHERE the total quantity of tobacco, cigars, cigarettes, and snuff manufactured in the bonded tobacco-factory—

Does not exceed 25,000 lb.	£75.
Exceeds 25,000 lb. but does not exceed 50,000 lb.	£100.
Exceeds 50,000 lb. but does not exceed 100,000 lb.	£150.
Exceeds 100,000 lb. but does not exceed 2,000,000 lb.	£150 plus £40 for each 100,000 lb. or part thereof in excess of 100,000 lb.
Exceeds 2,000,000 lb.	£910 plus £20 for each 100,000 lb. or part thereof in excess of 2,000,000 lb.

SIXTH SCHEDULE

ADDITIONAL EXEMPTIONS FROM SALES TAX

Foodstuffs

Baking powder and baking soda.
 Biscuits.
 Colours or dyes, natural or artificial, for colouring foodstuffs.
 Essences, culinary or flavouring, in solution.
 Fish, fruits, meats, and vegetables, dried, canned, or preserved.
 Fruit, pulped.
 Gelatine, isinglass, and agar agar.
 Invert sugar and invert syrup, including maple sugar and maple syrup.
 Meat-curing preparations.
 Milk or cream, preserved, evaporated, or dried, in combination with casein, sugar of milk, or other milk product.
 Moulding-starch, arrowroot, and potato flour.
 Nuts, shelled, cracked, or ground ; nut pastes and nut meals.

ADDITIONAL EXEMPTIONS FROM SALES TAX—*continued**Foodstuffs—continued*

Sauces, chutney, soy, and catsup.

Sage, thyme, and other culinary herbs, mixed or unmixed.

Spices, ground or unground.

Tea.

Vinegar.

White or yolk of eggs, whether desiccated, liquid, frozen, or other, also any similar preparation of egg.

Goods whether made in New Zealand or imported which if imported would be classified under the following items of the Customs Tariff:—

- 5 (10) Grain and pulse, ground or *manufactured*, n.e.i.
- 14 Chicory.
- 16 Cocoa and chocolate, viz. :—
 - (1) *Cocoa* ; also cocoa-beans roasted or crushed.
 - (2) Chocolate ; also cocoa or chocolate mixed with milk or with any other food substance.
- 18 Coffee, roasted.
- 19 Coffee, essence of, and essence of coffee mixed with milk or with any food substance whatsoever.
- 31 Cocoa or cacao butter, coconut butter, and other vegetable butters or fats.
- 41 Glucose, grape sugar, and caramel.
- 45 Jams, jellies, marmalade, and preserves.
- 46 Jellies, *concentrated*.
- 47 Macaroni, vermicelli, spaghetti, egg-noodles, and similar alimentary pastes, n.e.i.
- 51 Mustard.
- 53 Capers, caraway-seeds, caviare, cayenne pepper, curry-powder, curry-paste, olives, ground turmeric.
- 54 Candied peel, and drained peel.
- 56 Pickles.
- 61 Provisions, viz. :—
 - (1) Soups ; spaghetti and similar alimentary pastes, cooked, whether or not in combination with other food substances ; custard-powder, egg-powder, blanc-mange powder.
 - (2) N.e.i.
- 101 Cream of tartar ; cream-of-tartar substitutes—viz., acid calcium phosphate, acid phosphate of soda, pyrophosphate of soda, mixtures of the foregoing with one another or with any other substance, and *similar* cream-of-tartar substitutes.