



## ANALYSIS

Title  
1. Short Title

**PART I**  
**CUSTOMS**

2. This Part to be read with Customs Act 1966
3. Patrolling sea coast and inspecting aerodromes
4. Use of aids by Customs officers

5. Mode of exercising power of sale
6. Duty and sales tax payable on goods sold by the Collector

**PART II**

**SALES TAX**

7. This Part to be read with the Sales Tax Act 1974
8. Credit for sales tax paid on goods or materials purchased

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1974, No. 142

**An Act to amend the Customs Acts**

[8 November 1974

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

**1. Short Title**—This Act may be cited as the Customs Acts Amendment Act (No. 2) 1974.

**PART I**  
**CUSTOMS**

**2. This Part to be read with Customs Act 1966**—This Part of this Act shall be read together with and deemed part of the Customs Act 1966 (in this Part referred to as the principal Act).

**3. Patrolling sea coast and inspecting aerodromes**—The principal Act is hereby amended by repealing section 210, and substituting the following section:

“210. Any officer and any person acting in his aid may at any time and using such means of transport (if any) as the officer or, as the case may be, the person considers appropriate—

“(a) Patrol upon and pass freely along and over any part of the seashore or on the shores or banks of any port, bay, harbour, lake, river, or other waters, or over any part of the land, including any Customs containerbase, examining places, wharfs, and transit buildings thereon, immediately adjoining the seashore or such shores or banks, and on any structures extending from the seashore or such shores or banks; and

“(b) Enter and inspect any aerodrome and all examining places, examining stations, and transit buildings and goods therein,—

and may remain in any such area to carry out investigations and to exercise surveillance for the purposes of the detection of offences against this Act and for these purposes may use any visual aids.”

**4. Use of aids by Customs officers**—The principal Act is hereby amended by inserting, after section 217, the following section:

“217A. (1) In exercising any power of search conferred by this Act, any officer of Customs or any member of the Police may have with him and use for the purposes of searching any dog, or any mechanical, electrical, or electronic device.

“(2) Nothing in this section shall apply to a search carried out on residential premises except pursuant to a warrant under section 217 of this Act.”

**5. Mode of exercising power of sale**—Section 223 of the principal Act is hereby amended by inserting in subparagraph (ii) of paragraph (e), after the words “the duty”, the words “and the sales tax (if any)”.

**6. Duty and sales tax payable on goods sold by the Collector**—Section 224 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) When any goods are sold by the Collector under the authority of this Act, duty and sales tax shall be payable thereon by the purchaser in the same manner as if the

goods had been entered by him for home consumption, and duty and sales tax so paid shall be deemed to be part of the proceeds of the sale.”

## PART II

### SALES TAX

**7. This Part to be read with the Sales Tax Act 1974**—This Part of this Act is to be read together with and deemed part of the Sales Tax Act 1974 (in this Part referred to as the principal Act).

**8. Credit for sales tax paid on goods or materials purchased**—(1) Section 49 of the principal Act is hereby amended by repealing subsection (1) as from its commencement, and substituting the following subsection:

“(1) In the return furnished by him in accordance with section 29 of this Act, every taxpayer shall be entitled to deduct from the sales tax payable by him for the month to which the return relates the amount of any sales tax paid by him—

“(a) Where the taxpayer is a licensed wholesaler, on goods purchased for resale or for use by him as materials in the manufacture of goods for sale:

“(b) Where the taxpayer is a licensed manufacturing retailer, on goods purchased for use by him as materials in the manufacture of goods for sale.”

(2) This section shall be deemed to have come into force on the 1st day of July 1974.

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This Act is administered in the Customs Department.

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