

New Zealand.



ANALYSIS.

<p>Title. Address. 1. Short Title. 2. Duty on unmanufactured tobacco entered for manufacture in colony.</p>	<p>3. Duty on tobacco manufactured in colony. 4. No compensation if excise duty on tobacco altered. 5. Certain Acts incorporated.</p>
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1891, No. 19.

Title.	AN ACT to alter certain Duties of Customs and Excise, and to amend the Law relating thereto. [8th September, 1891.]
Address.	MOST GRACIOUS SOVEREIGN,—We, your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—
Short Title.	1. The Short Title of this Act is "The Customs and Excise Duties Act, 1891."
Duty on unmanufactured tobacco entered for manufacture in colony.	2. There shall be levied, collected, and paid to and for the use of Her Majesty, upon unmanufactured tobacco entered to be manufactured in the colony, at the time of removal from a bonded warehouse, or from any importing ship, to any licensed tobacco manufactory, for manufacturing purposes only into tobacco, cigars, cigarettes, or snuff, the duties following, that is to say,— <ol style="list-style-type: none"> (1.) On and after the first day of January, one thousand eight hundred and ninety-two, until the thirty-first day of December, one thousand eight hundred and ninety-three,— A duty of one shilling and sixpence the pound; and (2.) On and after the first day of January, one thousand eight hundred and ninety-four, until the thirty-first day of December, one thousand eight hundred and ninety-six,— A duty of two shillings the pound.
Duty on tobacco manufactured in colony.	3. On and after the first day of January, one thousand eight hundred and ninety-two, there shall be levied, collected, and paid upon tobacco manufactured in the colony, whether from tobacco

grown in the colony, or from imported unmanufactured tobacco, or from a combination of the two kinds, at the time of making entry for home consumption thereof, the several duties of excise, as follows:—

Until the thirty-first day of December, one thousand eight hundred and ninety-six,—

Tobacco, one shilling the pound ;

Cigars, cigarettes, and snuff, one shilling and sixpence the pound.

4. It is hereby enacted that no claim for compensation shall be entertained or sum of money be paid out of the public moneys of the colony to any tobacco manufacturer or person in any way interested in the growth, manufacture, or sale of tobacco, in respect of any legislation whatever affecting the excise duty on New-Zealand-grown and manufactured tobacco, or the laws or regulations relating to the manufacture of tobacco.

No compensation if excise duty on tobacco altered.

5. This Act shall be read and construed with "The Tobacco Act, 1879," "The Tobacco Act 1879 Amendment Act, 1888," and "The Customs Laws Consolidation Act, 1882."

Certain Acts incorporated.