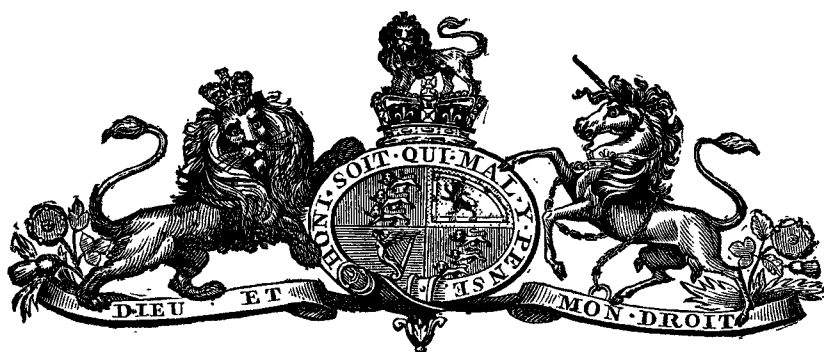


NEW ZEALAND.



ANNO TRICESIMO SECUNDO

## VICTORIÆ REGINÆ.

No. XXXIV.

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## ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. The 67th 82nd 94th 102nd and 128th sections of "Customs Regulation Act 1858" repealed.</li> <li>3. Abatement of duty on damaged goods. Proof required. Goods derelict &amp;c. and droits of Admiralty to be treated as foreign goods. Exceptions. Damage to be assessed by competent persons. Abatement not to exceed three-fourths of duty and not to apply to certain goods.</li> <li>4. Goods not worth the duty in the Queen's warehouse may be destroyed.</li> <li>5. No goods to be delivered from warehouse except on entry. Quantity of goods delivered from warehouse not to be less than original parcel or than would be chargeable with £5 duty.</li> <li>6. Drawbacks allowed.</li> <li>7. Account previous to departure to be delivered to Collector. General transires.</li> <li>8. Meaning of "transhipment" in section 133 of 21 and 22 Vict. No. 40 extended.</li> <li>9. Burden of ships to mean registered tonnage.</li> </ol> | <ol style="list-style-type: none"> <li>10. Commissioner may appoint places for the examination of goods on landing and require security from owner or occupier.</li> <li>11. Regauges may be taken for importers or proprietors of goods. Appointment of port gaugers.</li> <li>12. Governor in Council may remit bonded warehouse duty except at ports specified.</li> <li>13. Commissioner may settle disputes.</li> <li>14. Power to remit or mitigate penalties.</li> <li>15. Freight to be paid before delivery of goods.</li> <li>16. Goods under bond for exportation to be duly shipped.</li> <li>17. Goods to be correctly stated in the declaration on shipping bills.</li> <li>18. Shipping bills on exportation to be delivered and if not acted upon to be notified.</li> <li>19. Penalty on fraudulent import entries and concealments.</li> <li>20. Interpretation of terms.</li> <li>21. This Act to be incorporated with "The Customs Regulation Act 1858."</li> </ol> |
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AN ACT further to regulate the Collection and Management of the Revenue of Customs.

[16th October 1868.]

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

1. The Short Title of this Act shall be "The Customs Regulation Act Amendment Act 1868."

2. The sixty-seventh eighty-second ninety-fourth one hundred and second and one hundred and twenty-eighth sections of "The Customs Regulation Act 1858" are hereby repealed.

3. No claim for any abatement of duty in respect of any goods imported into the Colony shall be allowed on account of damage unless such claim shall be made on the first examination thereof and in such form and manner as the Commissioner shall direct nor unless it shall be proved to the satisfaction of the Commissioner or Collector that such damage was sustained after such goods had been shipped in the importing ship and before the

Title.

Short Title.

The 67th 82nd 94th 102nd and 128th sections of "The Customs Regulation Act 1858" repealed. Abatement of duty on damaged goods.

Proof required.

*Customs Regulation Act Amendment.*

Goods derelict &c. and droits of Admiralty to be treated as foreign goods.

Exceptions.

Damage to be assessed by competent persons.

Abatement not to exceed three-fourths of duty and not to apply to certain goods.  
(In lieu of sec. 67 of 21 and 22 Vict. No. 40.)

Goods not worth the duty in the Queen's warehouse may be destroyed.

(In lieu of sec. 82 of 21 and 22 Vict. No. 40.)

No goods to be delivered from warehouse except on entry.

(In lieu of sec. 94 of 21 and 22 Vict. No. 40.)

Quantity of goods delivered from warehouse not to be less than original parcel or than would be chargeable with £5 duty.

Drawbacks allowed.

Account previous to departure to be delivered to Collector.

General transires.  
(In lieu of sec. 128 of 21 and 22 Vict. No. 40.)

landing thereof in the Colony and all goods derelict jetsam flotsam and wreck brought or coming into the Colony and all droits of Admiralty sold therein shall at all times be subject to the same duties as goods of the like kind on importation into the Colony are subject to unless it shall be shown to the satisfaction of the Commissioner or Collector that such goods if liable to duty are entitled to an abatement in respect of such damage and the damage sustained by such goods whether so imported or derelict jetsam flotsam or wreck as aforesaid shall be assessed by the officers of Customs if competent thereto but if not or if the Commissioner or the Collector of the port into which the same shall be imported or brought as aforesaid shall entertain any doubt as to the amount of such damage they may call upon two indifferent merchants to examine the goods and certify to what extent in their judgment the same are lessened in value by such damage whereupon the officer of the Customs may make an abatement not exceeding three-fourths of the duty originally chargeable thereon but no allowance shall be made for damage on *cocculus indicus nux vomica* rice Guinea grains spirits corn grain meal and flour opium sugar cocoa tea coffee pepper tobacco currants raisins wine and figs.

4. All goods not being of a perishable nature deposited in the Queen's warehouse and not cleared within six months and all goods of a perishable nature so deposited and not cleared forthwith may in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home consumption or the charges if offered for sale for exportation be destroyed by direction of the Commissioner of Customs.

5. No warehoused goods shall be taken or delivered from the warehouse except upon due entry and under the care of the proper officers for exportation or upon due entry and payment of the full duties payable thereon for home use except goods delivered into the charge of the proper officers to be shipped as stores in such quantities as the Collector shall allow subject to the directions of the Commissioner and under such regulations as he may see fit to make and no such goods shall be delivered or cleared from the warehouse for home consumption exportation or conveyance coastwise in less quantity than would be chargeable with duty amounting to five pounds or upwards except by permission of the Commissioner of Customs or unless the duty on the entire parcel or parcels of such goods originally warehoused shall not amount to five pounds.

6. There shall be allowed upon the exportation of coffee chicory rice tea and sugar imported into the Colony a drawback of the duty paid thereon Provided always that proof be made to the satisfaction of the Collector of Customs that the full duties due on importation had been paid and that such goods had been duly landed at the port for which the same had been cleared.

7. Before any coasting ship in ballast or otherwise shall depart from any port an account with a duplicate thereof in the form contained in the eighth Schedule to "The Customs Regulation Act 1868" or to that effect and signed by the master shall be delivered to the Collector who shall retain the duplicate and return the original account dated and signed by him and such account shall be the clearance of the ship for the voyage and the transire or pass for the goods expressed therein and if any such account shall be false or if any ship shall depart without such clearance the master shall forfeit the sum of twenty pounds Provided always that the Commissioner may whenever it shall appear to him expedient grant general transires upon such conditions as he may prescribe for the lading and clearance and for the entry and unlading of any coasting ship and goods and the same may be revoked

*Customs Regulation Act Amendment.*

by notice in writing under the hand of the Commissioner delivered to the master or owner of any ship or any of the crew on board.

8. The word "transhipment" in the one hundred and thirty-third section of "The Customs Regulation Act 1858" shall include conveyance by inland carriage from one port or place to another.

Meaning of "transhipment" in sec. 133 of 21 and 22 Vict. No. 40 extended.

9. The burden of ships referred to in sections ninety-seven and one hundred and fourteen of "The Customs Regulation Act 1858" shall mean the registered tonnage of such ships.

Burden of ships to mean registered tonnage.

10. The Commissioner may by order from time to time appoint any place or places for the examination of any goods on the landing thereof and require from the owner or occupier of any place so appointed such security by bond or otherwise as he may think fit for the payment of the duties which may be or become payable on any goods from time to time there deposited and a notification of the appointment of any such place shall be given in the *New Zealand Gazette*.

Commissioner may appoint places for the examination of goods on landing and require security from owner or occupier.

11. With the sanction of the Collector and after such notice given by the respective importers or proprietors and at such times and under such regulations conditions and restrictions as the Commissioner shall from time to time require it shall be lawful in the warehouse or on the first importation thereof to weigh measure or gauge any goods for the satisfaction of such importers or proprietors and such weighing measuring or gauging shall not in any manner affect the payment of duty on such goods but such duty shall eventually become payable and be paid as if such weighing measuring or gauging had not taken place and the Commissioner may make such orders under such conditions and regulations as he may deem fit for licensing of persons at any port for the purposes of so weighing measuring or gauging and for the bonds to be given and for the charges to be made by such persons and by an order may cancel or revoke any such license.

Regauges may be taken for importers or proprietors of goods.

12. It shall be lawful for the Governor in Council by an order for that purpose at any time to exempt from the payment of the duty chargeable under "The Bonded Warehouses Duty Act 1866" the owner or occupier of any warehouse to be appointed after the passing of this Act for the warehousing or securing of goods liable to duty at any port excepting those at Auckland New Plymouth Wanganui Wellington Napier Nelson Greymouth Hokitika Lyttelton Christchurch Timaru Oamaru Dunedin and Invercargill.

Appointment of port gaugers.

Governor in Council may remit bonded warehouse duty except at ports specified.

13. If any dispute shall arise between any masters owners of ships merchants importers consignees shippers or exporters of goods or their agents or licensed agents and any officer of Customs with reference to the seizure or detention of any ship or goods or to any apparently incidental omission inadvertence or non-compliance with the laws or regulations relating to the Customs it shall be lawful for the Commissioner of Customs to dispose of or determine such dispute in such manner as he may deem just.

Commissioner may settle disputes.

14. If upon consideration of the facts and circumstances out of which such dispute shall have arisen the Commissioner of Customs shall be of opinion that any penalty or forfeiture has been incurred by any such master owner merchant importer consignee shipper exporter or agent the said Commissioner may in case he shall be of opinion that the penalty ought to be remitted remit and forego the same accordingly or in case he shall be of opinion that a mitigated penalty or fine should be imposed and enforced mitigate any such penalty fine or forfeiture to such amount as he may deem a sufficient satisfaction for the breach of law or regulation complained of.

Power to remit or mitigate penalties.

15. Any officer of the Customs having the charge or custody of any goods which shall have come to his hands under the laws relating to the Customs is hereby authorized and empowered to refuse delivery

Freight to be paid before delivery of goods.

*Customs Regulation Act Amendment.*

thereof from the Queen's warehouse or other place in which the same shall be deposited until proof shall be given to his satisfaction that the freight due upon such goods has been paid.

Goods under bond for exportation to be duly shipped.

**16.** If any goods delivered from any warehouse for exportation or for removal from one port to another in New Zealand or otherwise under any bond required by the laws relating to the Customs on the exportation or removal of such goods shall be illegally removed or carried away from any carriage cart boat lighter quay wharf or other place prior to the shipment thereof on board the exporting or removing vessel or from any ship cart or carriage in or on which the same shall have been shipped or laden such bond shall be forfeited and may forthwith be put in suit for the penalty thereof although the time prescribed in such bond for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired.

Goods to be correctly stated in the declaration on shipping bills.

**17.** In addition to the declaration upon the shipping bill or bill of entry required by the one hundred and fourth section of "The Customs Regulation Act 1858" the exporter or his agent shall declare that the quantity and description of the goods mentioned in any such shipping bill delivered by him in pursuance of the said Act are correctly stated and the declaration hereby required shall be deemed and taken to be a part of such shipping bill as fully as if the same had been required by the said Act and if the same shall be false in any particular the person making the same shall forfeit any sum not exceeding twenty pounds.

Shipping bills on exportation to be delivered and if not acted upon to be notified.

**18.** Any exporter of goods who shall fail either by himself or his agent to deliver to the searcher a shipping bill or bill of entry with duplicates thereof of the goods exported by him as prescribed by the one hundred and fourth section of "The Customs Regulation Act 1858" and this Act or who having delivered such shipping bill and duplicates shall in the event of the goods or any part thereof comprised therein not being duly shipped in pursuance thereof fail within three days after the final clearance outwards of the ship in which such goods were in such shipping bill entered to be shipped to attend the proper officer of Customs either by himself or his agent and correct and make perfect such shipping bill by striking out of the same such of the goods entered therein as shall not have been shipped in pursuance thereof shall forfeit any sum not exceeding twenty pounds.

Penalty on fraudulent import entries and concealments.

**19.** If any person shall cause to be imported goods of one denomination concealed in packages of goods of any other denomination or shall directly or indirectly cause to be imported or entered any package of goods as of one denomination but which shall afterwards be discovered either before or after delivery thereof to contain other goods subject to a higher rate or amount of duty than those of the denomination by which such package was entered such package and all goods contained therein shall be forfeited and every person shall forfeit and pay for every such offence a penalty of one hundred pounds or treble the value of the goods contained in such package at the option of the Commissioner of Customs.

Interpretation of terms.

**20.** For the removal of doubts as to the meaning and application of the word "importer" as used in the Customs Acts the word "importer" in any Act relating to the Customs is hereby declared to apply to and include any owner or other person for the time being possessed of or beneficially interested in any goods imported into New Zealand from the time of the importation thereof until they shall on payment of the duties thereon or otherwise be duly delivered or discharged from the custody or control of the Customs.

This Act to be incorporated with "The Customs Regulation Act 1858."

**21.** This Act shall be construed and incorporated with "The Customs Regulation Act 1858."

WELLINGTON, NEW ZEALAND:

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