

1880, No. 41.

AN ACT to alter the Duties of Customs.

CUSTOMS TARIFF.

[1st September, 1880.]

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:—

1. The Short Title of this Act is "The Customs Tariff Act, 1880."

Short Title.

2. On and after the ninth day of June, one thousand eight hundred and eighty, in lieu of the duties of Customs heretofore chargeable on the articles next hereinafter mentioned, there shall be levied, collected, and paid to Her Majesty, her heirs and successors, upon the same, on importation into New Zealand, or on being cleared from any warehouse for home consumption, the several duties following, viz. :—

Duties substituted
in lieu of those
hitherto payable.

Ale, porter, beer of all sorts, cider and perry,)
in bottle, the gallon, or for six reputed } One shilling and sixpence.
quart bottles, or twelve reputed pint bottles }

- Ale, porter, beer of all sorts, cider and perry, }
 in bulk, the gallon } Oneshilling and threepence.
- How duty on condensed beer to be assessed.**
3. The duty on condensed beer, or any preparation of a like kind, shall be so assessed as to be equivalent to the duty payable in respect of the quantity of ordinary beer into which such condensed beer can be converted.
- Duty on spirits in cases to be charged at reputed quantity.**
4. The duty on spirits in cases imported after the first day of March, one thousand eight hundred and eighty-one, shall be assessed in the following manner :—
 Each reputed four-gallon case shall be charged as containing four gallons, and each reputed two-gallon case shall be charged as containing two gallons, when the said cases respectively do not contain more than the reputed quantity, and so on for each reputed gallon or part of a gallon.
- Spirituous compounds to be charged with duty as spirits.**
5. Spirits or strong waters imported into New Zealand mixed with any ingredient, and although thereby coming under some other designation, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such.
- Repeal of certain duties.**
6. The articles next hereinafter mentioned shall be exempt from any Customs duties on the importation thereof into New Zealand, viz. :—
 Gunny-bags.
 Shoemakers' and saddlers' sewing-machine thread and silk twist.
 Bookbinders' leather, thread, head bands, webbing, end papers, tacketing gut, marbling colours, marble paper, and blue paste for ruling ink.
 Metal sheaves for blocks, and *lignum vitæ*.
 Sailmakers' seaming and roping twine, and twine for fishing nets.
 Hickory spokes.
 Brass tubing and stamped work in the rough, for gaseliers and brackets.
 Saffron.
- Restriction on importation of playing-cards.**
7. The following addition is hereby made to and shall be read with and form part of the table of prohibitions in the thirty-second section of "The Customs Regulation Act, 1858 :"—
 Playing-cards, unless into such ports as may be approved by the Governor for the importation of such cards.
- Playing-cards to be stamped on duty being paid thereon.**
8. Every pack of playing-cards imported or cleared from any warehouse after the passing of this Act shall be stamped or marked in such manner as the Commissioner of Customs may direct.
 Any person who sells, uses, or has possession of any pack of cards so imported or cleared and not so stamped or marked shall forfeit a sum not exceeding fifty pounds.
- Making or using counterfeit stamps or marks for stamping duty-paid cards to be punished as felony.**
9. Every person having in his possession, or who makes or uses, or knowingly aids, abets, assists, or is in any way concerned in making, procuring, or using, any counterfeit stamp or mark in imitation of or colourably resembling the stamps or marks used under the direction of the Commissioner of Customs for stamping or marking playing-cards, or who in any manner deals with any playing-cards, knowing the same to be marked with a counterfeit stamp or mark, with intent to defraud Her Majesty of the duty payable thereon, shall be guilty of felony, and, upon being convicted, shall be liable to be imprisoned with or without hard labour for any term not exceeding four years.
- What shall be deemed the fair market value for duty *ad valorem*.**
Proviso as to cash articles.
10. The fair market value for duty of goods imported into New Zealand shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bond fide*

paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases hereinbefore referred to, shall be subject to such additions as, to the Collector of the port at which they are presented, may appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section.

No discount for cash shall in any case be allowed in deduction of the fair market value as above defined, nor shall goods be allowed to entry at cash value, except where it is satisfactorily shown to the Collector that such goods can be purchased only for cash, and then it shall form a part of the declaration of the importer that the value of such goods was paid at the time of purchase.

11. A certificate in such form, and to be given by such person as the Commissioner of Customs may require, shall be produced in proof of the due landing of goods exported from warehouse, and the Collector of Customs may refuse to allow goods from the warehouse to be delivered for shipment by any person who fails within a reasonable time to produce proper certificates of the landing of any goods previously exported by him under bond.

12. The Commissioner of Customs may, at ports other than warehousing ports, and subject to such conditions as he may think fit, approve and appoint warehouses or places of security in such ports, and direct in what parts or divisions of such warehouses or places, and in what manner any goods, and what sort of goods, may and may only be warehoused, kept, and secured before the payment of duty thereon, and may direct in what cases and with what sureties and to what amount security by bond or otherwise shall be required in respect of any warehouse or place so approved or appointed as aforesaid, or in respect of any goods deposited therein, or for the security of the duties due thereon, and may make regulations for removing goods to and securing them at such warehouses or places as if they were situated at a warehousing port appointed under "The Customs Regulation Act, 1858."

13. No goods shall be deemed to have been cleared for shipment for exportation until the exporter or his agent shall have delivered to the proper officer of Customs at the port of exportation an export entry or shipping bill containing a full and particular description of the quantity, quality, and value of such goods in such form and manner as the Commissioner of Customs may direct, and shall have subscribed a declaration as to the truth of such particulars.

On demand of the proper officer of Customs, the exporter or his agent shall produce the invoice, bills of lading, and other documents relating to any goods entered for exportation, and shall answer all such questions as may be put to him by such officer to test the accuracy of the particulars set forth in any export entry.

On failure to comply with any of the foregoing requirements, the exporter or his agent shall, for every such offence, forfeit, over and above any other penalty to which he may be liable under any Act relating to the Customs, the sum of five pounds.

14. The duties of Customs imposed by this Act shall be raised, levied, collected, and paid under the provisions of "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868," and subject also to all such provisions and regulations as may for the time being be in force for the collection, management, and receipt of the duties of Customs in the Colony of New Zealand; and all fines, forfeitures, penalties, and charges recoverable under this Act may be recovered and applied in the manner directed by "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868."

Provisions of "The Customs Tariff Act, 1866," and other Tariff Acts, not inconsistent herewith, to apply.

15. The provisions of "The Customs Tariff Act, 1866," "The Customs Tariff Act, 1873," "The Customs Tariff Act, 1878," and "The Customs Tariff Act, 1879," not inconsistent with or expressly altered by or under this Act, shall be read with and as part of this Act.
