New Zealand.



ANALYSIS.

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AS TO THE MANUFACTURE OF TOBACCO.

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- AS TO THE MAKING OF CIGARETTES BY HAND.
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1896, No. 58.

An Acr to amend the Law relating to the Manufacture and Sale Title. of Tobacco. [16th October, 1896.

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 is "The Tobacco Act Amend- Short Title. ment Act, 1896," and it shall form part of and be read together with Construction of "The Tobacco Act, 1879" (hereinafter called "the principal Act"), "The Customs and Excise Duties Act, 1891," and all other Acts relating to the Customs or Excise.

'AS TO THE MANUFACTURE OF TOBACCO.

2. (1.) It shall not be lawful for any licensed tobacco-manu- Packages of manufacturer to permit any package containing manufactured tobacco, manufactured or put up for sale by him or on his behalf, to leave his bonded tobacco-manufactory unless his name and address are clearly and legibly printed on such package.

(2.) If any person commits any breach of this section he is liable to a penalty of not less than one pound nor more than five pounds.

(3.) If any such package is found anywhere outside such manufactory, not having such name and address printed thereon as aforesaid, such package and the contents thereof are liable to forfeiture.

(4.) "Package" in this section includes every cask, case, box, tin, jar, bag, packet, or other receptacle containing manufactured tobacco, and, with respect to cigarettes, includes as well the cigarette packets as also the packages containing such packets.

factured tobacco to be labelled.

Power of Commissioner as to goods used for sweetening or in manufacture of tobacco.

3. (1.) Subject to such conditions as he thinks fit to prescribe, the Commissioner,—

(a.) May permit dutiable goods used for sweetening or flavouring tobacco to be used for that purpose in any bonded tobaccomanufactory without payment of import duty;

(b.) May permit all materials (including uncut tobacco) used in the manufacture of tobacco to be stored in a bonded

tobacco-manufactory.

(2.) In and by such conditions as aforesaid the Commissioner may direct in what part or division of the manufactory the respective materials shall be stored, and also in what parts or divisions thereof the various processes of manufacture shall be carried on.

(3.) If any person fails or neglects to faithfully observe any such

conditions he commits an offence.

Waste products may be manufactured into sheep-dip, &c., without paying duty. 4. (1.) The Commissioner may, under such conditions and restrictions as he thinks fit, allow scraps, waste chippings, stems, or deposits of tobacco, and other waste products resulting from any process of handling tobacco in a licensed tobacco-factory, to be delivered from the factory, without payment of duty, for manufacture into sheep-dip or insecticide or such other commodity as he approves:

Provided that all such waste products shall, before delivery, be rendered unfit for human use or consumption, in such manner as the

Commissioner directs, and to his satisfaction.

(2.) Any such waste products not delivered from the factory as aforesaid shall be destroyed by fire in the presence of two officers of Customs.

Definitions in principal Act amended 5. (1.) The definition of "tobacco-manufacturer," in section two of the principal Act, is hereby amended by repealing the word "raw" next before the word "tobacco."

(2.) Section thirteen of the principal Act is also hereby amended

by repealing the word "raw" next before the word "tobacco."

License-fee for bonded manufactory altered. 6. In lieu of the sum of fifty pounds, as specified in section five of the principal Act, the license-fee therein referred to shall be such sum as is from time to time prescribed by regulations under this Act, being in no case less than twenty-five nor more than one hundred and fifty pounds.

Amount of bond reduced.

7. In lieu of the sum of one thousand pounds, as specified in section seven of the principal Act, the bond therein referred to shall be such sum as from time to time the Commissioner thinks fit to require, being in no case less than five hundred pounds.

AS TO THE MAKING OF CIGARETTES BY HAND.

Warrant to use cutting-machine.

8. (1.) On the application of any person the Commissioner may grant and issue, either by himself or by such collector or other person as he appoints in that behalf, the following warrants, that is to say,—

(a.) A warrant in the prescribed form authorising such person to keep and use on his business premises, as stated in the warrant, but not elsewhere, a cutting-machine for cutting duty-paid manufactured tobacco for sale, or to be used in making cigarettes by hand under a warrant in that behalf as next hereinafter provided; and also

(b.) A warrant in the prescribed form authorising such person Also to make to make cigarettes by hand on his business premises, as cigarettes by hand stated in the warrant, but not elsewhere, from duty-paid manufactured tobacco, for sale at such premises, but not

- (2.) The fee payable in respect of such first-mentioned warrant Fees. shall be five shillings.
- (3.) The fee payable in respect of such secondly-mentioned warrant shall be such annual sum as is from time to time prescribed by regulations under this Act, being in no case less than one pound nor more than ten pounds.

(4.) Every such warrant shall be issued and shall remain in force for the prescribed period and subject to prescribed conditions.

(5.) It shall be lawful for any officer of Customs or Police at any time, and from time to time, to enter on any such premises as aforesaid for the purpose of inspecting the same and all things therein, and ascertaining whether the conditions relating to the respective warrants are being observed.

(6.) If any such person at any time has in his possession or on his Penalty. business premises, or in any way uses, any such cutting-machine, or makes any cigarettes by hand, except pursuant to the authority of the respective warrants in that behalf, he is liable to a penalty of not less than ten nor more than fifty pounds, and in addition thereto such cutting-machine and cigarettes may be forfeited.

9. If any person commit any offence under this Act for which Penalty for offences. no specific penalty is hereinbefore provided, he is liable to a penalty of not less than two nor more than ten pounds.

10. Nothing in this Act contained shall prevent any penalty or Not to affect othe punishment being inflicted on any person under any other law or penalties. Act, provided that he is not punished twice in respect of the same offence.

11. The Commissioner shall in the prescribed form keep a Register of licensees register, wherein shall be entered from time to time the name of and warrants. every person holding a warrant under this Act, the date of its issue, renewal, or forfeiture, and the amount of the fee received in respect of such issue or renewal.

GENERAL.

12. Any officer of Customs having a writ of assistance issued Power to officers of or in force under any Act relating to the Customs, or any other person Customs to enter and search duly authorised in writing by the Commissioner, or by warrant premises. signed by any Justice, may at any time enter any land, factory, shop, store, shed, house, or building, or premises or place of any kind, whether registered or licensed or not under the principal Act or this Act, and may there search for and seize and take away any tobacco (whether manufactured or not) there found, upon which the duty properly chargeable thereon has not been paid, or which is there unlawfully stored or in the unlawful possession of any person.

13. (1.) In the construction of the principal Act, and of every Act Definition of certain amending the same or forming part of the same (including this Act), terms. or of any regulations made under any such Act unless repugnant to

the context,—

- (a.) The term "tobacco" includes cigars, snuff, and cigarettes;
- (b.) The terms "manufacture," "manufacturing," or "manufactured" include the processes of cutting, pressing, grinding, crushing, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially-manufactured tobacco, and of making cigarettes by machinery, whether from duty-paid or non-duty-paid tobacco, and of putting up for use or consumption in any way any scraps, waste, chippings, stems, or deposits of tobacco resulting from any process of handling tobacco; but do not include the making of cigarettes by hand, from duty-paid manufactured tobacco, by any person duly authorised by warrant in that behalf as hereinbefore provided, outside a bonded tobaccoma-nufactory.

Repeal.

(2.) Section five of "The Tobacco Act Amendment Act, 1888," is hereby repealed.

Regulations.

- 14. It shall be lawful for the Governor in Council from time to time to make regulations for all or any of the following purposes:—
 - (1.) Determining the mode of applying for warrants under this Act:

(2.) Determining the form of such warrants;

- (3.) Determining the conditions for the issue of duplicates of lost warrants;
- (4.) Determining a scale of fees to be paid for licenses under the principal Act and for warrants under this Act;
- (5.) Directing to whom and in what manner the fees prescribed under the principal Act or this Act shall be payable;
- (6.) Giving effect to anything which by this Act is expressed to be prescribed;
- (7.) Any such further or other regulations (whether general or particular) as may be deemed necessary or expedient for the purpose of giving effect to the principal Act, or this Act.

Penalty under regulations.

15. In and by any such regulations the Governor in Council may impose a penalty of not less than five nor more than fifty pounds for the breach thereof.

Application of other fees and penalties.

16. All fees received, and all penalties and forfeitures recovered, under the principal Act or this Act shall be paid into the Public Account and form part of the Consolidated Fund.