A BILL INTITULED

AN ACT to amend "The Gold Duties Act 1858."

WHEREAS by an Act of the General Assembly of New Zealand Preamble. intituled "The Gold Duties Act 1858" it is enacted that for the purposes of the said Act the term "gold" shall mean gold in its natural state whether mixed with any other substances or not gold dust and

- 5 all other gold whether wrought or unwrought except as is therein excepted and it is also therein enacted that there shall be levied and paid to Her Majesty for the uses of the Colony at the Customs previous to exportation from New Zealand the sum of two shillings and sixpence upon every ounce troy weight of such gold and so on in
- 10 proportion for any greater or less quantity than an ounce And whereas gold is being mined in the Province of Auckland much below the standard fineness of gold mined in other parts of the Colony and it is expedient that on the exportation of gold mined in the Province of Auckland a duty of less than two shillings and sixpence per
- 15 ounce and so far as may be found practicable proportionate to the fineness of such gold shall be levied and paid in lieu of the duty authorized to be levied and payable under the said Act

BE IT THEREFORE ENACTED by the General Assembly of New Zealand in Parliament assembled and by the authority of the same as 20 follows-

1. The Short Title of this Act shall be "The Auckland Gold Duty short Title. Act 1868.'

2. It shall be lawful for the Governor in Council from time to Governor in Council time if and when he shall think fit by order to fix and appoint a rate authorized to fix from time to time

- 25 of duty being lower than two shillings and sixpence per ounce troy rate of duty on weight to be levied thereon and paid at the Customs previous to exportation of gold mined in the exportation from New Zealand at or from any port or place in the Province of Province of Auckland upon every ounce troy weight of gold mined in Auckland. the Province of Auckland and whenever any such order shall be made
- 30 the duty so fixed shall during the continuance in operation of such order be levied collected and paid on every ounce troy weight of gold mined No. 108–1.

Title.

in the Province of Auckland on the exportation thereof from New Zealand at or from any port or place in the said Province and so on in proportion for any greater or less quantity than an ounce troy weight and it shall be lawful for the Governor in Council from time to time to revoke any such order Provided however that until any such Order in 5 Council fixing such duty as aforesaid shall be made or if any such Order in Council shall be made and be afterwards revoked and none other for the time being be in operation the duty authorized by the said Act shall be levied collected and paid on the exportation of all gold mined in the said Province. 10

3. It shall be lawful for the Governor from time to time in and by any proclamation issued under the one hundred and sixth section of the "Customs Regulations Act 1858" to make regulations authorizing the Collector of Customs to require proof of the fact that any gold alleged by any exporter of gold to have been mined in the Province of Auckland has 15 been so mined therein and prescribing the manner and form of such proof If any Collector of Customs on the production of any such proof as aforesaid that any parcel of gold has been mined in the Province of Auckland is not satisfied with such proof or notwithstanding such proof has reason to believe that such gold has not been mined within the Pro- 20 vince of Auckland or if any Collector of Customs shall on the application of any test he may think fit to use to any gold about to be exported be of opinion that such gold is of such fineness that it would be to the advantage of the revenue if duty were charged on the same at the rate of two and threepence per ounce troy of standard fineness of twenty- 25 two carats fine such Collector may require that such gold shall under and subject to such regulations as aforesaid be transmitted to and assayed by any such person as the Commissioner of Customs shall from time to time appoint to be an assayer for the purposes of this Act and on such assaver certifying to the Collector that such parcel of gold has been 30 assayed and brought to the standard of twenty-two carats fine and certifying also the weight troy of gold of standard fineness in such parcel such Collector shall levy and collect and thereon shall be paid at the Customs on the exportation thereof the duty of two shillings and three pence on each ounce troy of such gold of standard fineness 35 so certified and so for every quantity greater or less than an ounce.

4. The duties imposed by the said Act or under the provisions of this Act shall be charged and paid according to the standard weights and shall be levied collected and paid under the provisions of "The Customs Regulations Act 1858" and subject to all such provisions and 40 regulations as may for the time being be in force for the collection management and receipt of such duties.

 $\mathbf{5}$. Gold alleged by the exporters to have been mined in the Province of Auckland shall be particularized and stated to be such in the Bill of Entry outwards thereof.

6. Notwithstanding anything in this Act contained the duties imposed by "The Gold Duties Act 1858" aforesaid shall continue to be levied collected and paid on all gold on the exportation thereof at or from any port or place in New Zealand out of the said Province whether the same shall have been mined in the Province of Auckland 50 or elsewhere.

7. For the purposes of this Act the term "gold" shall have the meaning attached to the same term by the "The Gold Duties Act 1858."

8. The third section of "The Gold Duties Act 1858" aforesaid 55 shall be deemed to apply to the revenue arising from duty collected under this Act and such revenue shall be deemed to be revenue arising under "The Gold Duties Act 1858" for the purposes of "The Public Revenues Act 1867."

Governor to make regulations for collection management and receipt of duties.

Duties payable to be charged and paid according to standard weight and to be collected subject to provisions and regulations for the time being in force.

Gold mined in Auckland to be stated to be so in Bill of Entry outwards. Duties imposed by the said Act to continue to be charged on all gold exported from any place out of Auckland wherever mined.

Interpretation of the word " gold."

Revenue arising from duties under this Act to be deemed to be revenue arising under "Gold Duties Act 1858" for purposes of "The Public Revenues Act 1867." 45