

# CUSTOMS ACTS AMENDMENT (NO. 2) BILL

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## EXPLANATORY NOTE

THIS Bill amends the Customs Act 1966 and the Sales Tax Act 1974.

*Clause 1* relates to the Short Title.

### PART I

#### CUSTOMS

*Clause 2* makes this Part of the Bill part of the Customs Act 1966.

*Clauses 3 and 4* remove the restrictions on places to which the Collector may permit the removal of containers and put containerised goods on the same basis as other goods.

*Clause 5* adds a new section 80A to the Customs Act 1966 to enable a manufacturing warehouse licence to be issued for the manufacture of spirits not produced by distillation or fermentation.

*Clause 6* amends section 125 of the Customs Act 1966 by providing that the minimum rate of Customs duty that may be imposed by an Order in Council made under that section is to be the lowest rate set out in the "Other Preferential Rates of Duty" column in the Tariff, and not the British Preferential Tariff rate.

*Clause 7* enables the Collector to defer payment of any duty of Customs and also gives the Minister of Customs power to accept payment of duty by instalments in cases of hardship.

*Clause 8* adds a new provision enabling duty concessions to be given where imported goods have some New Zealand content.

### PART II

#### SALES TAX

*Clause 9* makes this Part of the Bill part of the Sales Tax Act 1974.

*Clause 10* amends the provision regarding information to be supplied by every wholesaler and manufacturing retailer in his monthly return by expressing it in more general terms.

*Clause 11* provides that the liquidator of a company is to give notice to the Collector within 14 days of his appointment and not, as at present, within 14 days of the passing of the resolution or the making of the order for the winding up of the company.

*Hon. Mr Douglas*

**CUSTOMS ACTS AMENDMENT (NO. 2)**

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**ANALYSIS**

Title		
1. Short Title	8. Importation of goods with content manufactured or produced in New Zealand	
<b>PART I</b>		
<b>CUSTOMS</b>		
2. This Part to be read with Customs Act 1966	<b>PART II</b>	
3. Removal of goods from wharf, airport, etc.	<b>SALES TAX</b>	
4. Collector's permits	9. This Part to be read with Sales Tax Act 1974	
5. Manufacturing warehouse licence	10. Monthly returns by wholesalers and manufacturing retailers	
6. Modification of Tariff	11. Liquidator of company to give notice of winding up, and to provide for payment of tax	
7. Delivery of goods subject to duty		

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**A BILL INTITULED**

**An Act to amend the Customs Acts**

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

**1. Short Title**—This Act may be cited as the Customs Acts Amendment Act (No. 2) 1975.

## PART I

## CUSTOMS

**2. This Part to be read with Customs Act 1966**—This Part of this Act shall be read together with and deemed part of the Customs Act 1966\* (in this Part referred to as the principal Act). 5

**3. Removal of goods from wharf, airport, etc.**—Section 52A of the principal Act (as inserted by section 9 of the Customs Amendment Act 1968) is hereby amended by repealing subsection (2). 10

**4. Collector's permits**—Section 52B of the principal Act (as inserted by section 10 of the Customs Amendment Act 1968) is hereby amended by omitting from subsection (4) the words "shall be issued" and the word "and".

**5. Manufacturing warehouse licence**—The principal Act 15 is hereby further amended by inserting, after section 80, the following section:

"80A.(1) A licence issued under section 80 (1) (c) of this Act for the manufacture of spirituous liquor shall authorise the holder to manufacture spirituous liquor of a kind not 20 produced by the process of distillation or fermentation.

"(2) Any such licence may relate to liquor intended for consumption in New Zealand, or to liquor intended for export, or to both.

"(3) Notwithstanding anything in the Sale of Liquor Act 1962, but subject to this Act and to any conditions or restrictions specified in the licence, every such licence shall authorise the holder— 25

"(a) In the case of a licence to manufacture liquor for consumption in New Zealand, to sell liquor manu- 30 factured pursuant to the licence to holders, or to persons deemed to be holders, of wholesale licences for the time being in force under the Sale of Liquor Act 1962:

"(b) In the case of a licence to manufacture liquor for the 35 purposes of export, to export liquor manufactured pursuant to the licence."

\*1966, No. 19

Amendments: 1967, No. 2, Part I; 1967, No. 137; 1968, No. 31; 1968, No. 142, Part I; 1970, No. 28, Part I; 1970, No. 44; 1971, No. 42; 1972, No. 7; 1973, No. 110; 1974, No. 4, Part I; 1974, No. 142, Part I; 1975, No. 3, Part I

**6. Modification of Tariff**—Section 125 of the principal Act is hereby amended by repealing paragraphs (b) and (c), and substituting the following paragraphs:

5 “(b) Imposing on any goods a lesser duty than any set forth in respect of those goods in the ‘Other Preferential Rates of Duty’ column in the Tariff:

“(c) Exempting from duty any goods not exempt from duty in the ‘Other Preferential Rates of Duty’ column in the Tariff.”

10 **7. Delivery of goods subject to duty**—The principal Act is hereby further amended by repealing section 155, and substituting the following section:

15 “155. (1) Except as otherwise provided in this Act, or in such cases as may be approved by the Collector, and subject to such securities as he may require, no person shall be entitled to obtain delivery of any goods from the control of Customs until the sum demanded by the Collector or other proper officer of Customs by way of duty on the goods has been paid in full.

20 “(2) No action or other proceeding shall be instituted against the Crown or the Minister or any officer of Customs in respect of the detention of any such goods during any period before the payment of the full sum so demanded.

25 “(3) In any case where the Minister considers that undue hardship would result from the payment of duty as required by this section, he may, subject to such conditions as he may think fit to impose, direct the Collector to deliver the goods from Customs control and to accept payment of duty by instalments over a specified period.”

30 **8. Importation of goods with content manufactured or produced in New Zealand**—The principal Act is hereby further amended by inserting, after section 164 (as substituted by section 7 of the Customs Amendment Act 1967), the following section:

35 “164A. In such cases and under such conditions as may from time to time be approved by the Minister, goods imported into New Zealand which are partly the manufacture or produce of another country or countries and partly the manufacture or produce of New Zealand may be admitted either  
40 free of duty or at such duty as may be determined by the Minister, not exceeding the duty that would otherwise be payable.”

**PART II****SALES TAX**

**9. This Part to be read with Sales Tax Act 1974**—This Part of this Act is to be read together with and deemed part of the Sales Tax Act 1974\* (in this Part referred to as the principal Act). 5

**10. Monthly returns by wholesalers and manufacturing retailers**—Section 29 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection: 10

“(1) Every wholesaler and every manufacturing retailer shall, within 28 days after the end of each month, deliver to the collector for the district specified in his licence a return in the prescribed form setting forth such particulars as the form may require.” 15

**11. Liquidator of company to give notice of winding up, and to provide for payment of tax**—Section 45 (1) of the principal Act is hereby amended by omitting the words “within 14 days thereafter”, and substituting the words “within 14 days of the date of his appointment”. 20

\*1974, No. 18

Amendments: 1974, No. 40; 1974, No. 142, Part II; 1975, No. 3, Part II