

*Right Hon. Mr. Coates.*

## CUSTOMS ACTS AMENDMENT.

### ANALYSIS.

Title.		8. Orders in Council under this Act to be laid before Parliament.
Preamble.		9. Ratification of certain resolutions imposing duties and allowing exemptions.
1. Short Title.		10. Saving of agreement with Commonwealth of Australia.
	<b>PART I.</b>	11. Saving of agreement with South Africa.
	<b>CUSTOMS DUTIES.</b>	12. Special provisions as to Cook Islands.
2. This Part to be read with Customs Act, 1913.		13. Saving of existing rights of action.
3. Modification of Tariff with respect to goods mentioned in First Schedule.		
4. Abolition of certain existing duties of Customs and substitution of duties of Customs in accordance with Part II of Second Schedule hereto.		<b>PART II.</b>
5. Authorizing variation of British Preferential Tariff in respect of Tariff item 83.		<b>DUTY ON TOBACCO MANUFACTURED IN NEW ZEALAND.</b>
6. Abolition of surtax in respect of goods from United Kingdom and certain British dominions.		14. This Part to be read with Tobacco Act, 1908.
7. Abolition of primage duty in respect of goods from Australia.		15. Governor-General may reduce excise duty on tobacco manufactured in New Zealand to conform to reduction in Customs duty. Schedules.

### A BILL INTITULED

AN ACT to amend the Customs Acts.

Title.

WHEREAS at the Imperial Economic Conference recently held at Ottawa an Agreement, the terms  
5 whereof are set out in parliamentary paper (1932) A.-6A, was entered into on the twentieth day of

Preamble.

No. 34—1.

August, nineteen hundred and thirty-two, between the representatives of His Majesty's Government in the United Kingdom and His Majesty's Government in New Zealand: And whereas for the purpose, *inter alia*, of giving effect to the terms of the said Agreement and to the intention thereof it is necessary to amend the Customs Acts in the manner hereinafter appearing: 5

BE IT THEREFORE ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:— 10

Short Title.

1. This Act may be cited as the Customs Acts Amendment Act, 1932.

## PART I.

### CUSTOMS DUTIES.

This Part to be read with Customs Act, 1913.

Modification of Tariff with respect to goods mentioned in First Schedule.

2. This Part of this Act shall be read together with 15 and deemed part of the Customs Act, 1913.

3. (1) On the passing of this Act and thereafter while this section remains in force, but subject to any provisions of the Customs Acts as to the alteration of duties, Customs duties shall be levied, collected, and paid on goods of the 20 kinds or classes mentioned in the *First Schedule* hereto in accordance with the following provisions, namely:—

(a) On such goods being the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland or of any other part of the 25 British dominions, except the Dominion of Canada, the Union of South Africa, the Irish Free State, Newfoundland, or India, and imported into New Zealand or entered therein for home consumption after the passing of this 30 Act, the rates of Customs duties (if any) set forth in Column No. 1 of the said Schedule:

(b) On such goods being the produce or manufacture of the Dominion of Canada, the Union of South Africa, the Irish Free State, Newfoundland, or 35 India, and imported into New Zealand or entered therein for home consumption after the

passing of this Act, the same rates of Customs duties (if any) as would have been payable if this section had not been passed :

- 5 (c) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties set forth in Column No. 2 of the said Schedule.
- 10 (2) Where the duties prescribed by the *last preceding* subsection in respect of any goods comprised in the Tariff items numbered 32, 137, and 180 respectively differ from the duties prescribed in respect of such goods by Part II of the First Schedule to the Customs Acts Amendment
- 15 Act, 1931, the duties prescribed by this section shall be payable in lieu of the duties prescribed by the said Schedule in respect of those goods, and the provisions of that Schedule shall be deemed to be modified accordingly.
- 20 (3) The Governor-General may from time to time, by Order in Council, direct that the duties of Customs and exemptions from duty set out in Column No. 1 of the *First* Schedule hereto with respect to the classes or any of the classes of goods mentioned in that Schedule shall,
- 25 as from a date to be specified in that Order, be applied to goods of the same class or classes being the produce or manufacture of the Dominion of Canada, the Union of South Africa, the Irish Free State, Newfoundland, or India. On the coming into force of any such Order in
- 30 Council the duties of Customs (if any) mentioned in Column No. 1 of the said Schedule shall be levied, collected, and paid on goods of the class or classes specified in the said Order in Council and being the produce or manufacture of the country or of any country
- 35 to which such Order in Council relates, in lieu of the duties of Customs (if any) theretofore chargeable in respect of such goods.
- (4) The Governor-General may at any time, by Order in Council, declare that the rates of duties and the
- 40 exemptions from duty specified in Column No. 1 of the *First* Schedule hereto shall, as from a date to be specified in such Order in Council, be the British Preferential Tariff in respect of the classes of goods mentioned in the said Schedule. On the taking effect of an Order in

Council under this subsection, Part II of the First Schedule to the Customs Acts Amendment Act, 1931, shall be deemed to be amended by the repeal of so much thereof as relates to the Tariff items numbered 32, 137, and 180 respectively, and by the substitution therefor, with the necessary verbal adaptations, of the *First* Schedule hereto. 5

Abolition of certain existing duties of Customs and substitution of duties of Customs in accordance with Part II of Second Schedule hereto.

4. (1) On the passing of this Act and thereafter while this section remains in force, but subject to any provisions of the Customs Acts as to the alteration of duties, Customs duties shall be levied, collected, and paid on goods of the kinds or classes mentioned in Part II of the *Second* Schedule hereto in accordance with the following provisions, namely:— 10

(a) On such goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 1 of the said Part II of the said Schedule: 15 20

(b) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 2 of the said Part II of the said Schedule. 25

(2) So much of the First Schedule to the Customs Amendment Act, 1927, as amended by the Customs Acts Amendment Act, 1930, and the Customs Acts Amendment Act, 1931, as is set out in Part I of the *Second* Schedule hereto is hereby consequentially repealed, and Part II of the *Second* Schedule hereto is hereby substituted therefor, and shall be deemed to form part of the Tariff. 35

Authorizing variation of British Preferential Tariff in respect of Tariff item 83.

5. (1) The Governor-General may at any time and from time to time, by Order in Council, vary the British Preferential Tariff in relation to goods of the classes comprised in the Tariff item numbered 83 (as set out in Part II of the First Schedule to the Customs Acts Amendment Act, 1931), but so that the rate of duty payable in respect of any such goods shall not at any time exceed the rate in force on the passing of this Act, or be reduced below the rate of *two* shillings per gallon or its equivalent. 40 45

(2) Any Order in Council under this section may be at any time in like manner altered or revoked.

6. (1) Notwithstanding anything to the contrary in section five of the Customs Acts Amendment Act, 1930, or in any other enactment, surtax shall not be payable on any goods being the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland, or of any other part of the British dominions except the Dominion of Canada, the Union of South Africa, the Irish Free State, Newfoundland, or India, and imported into New Zealand or entered therein for home consumption after the passing of this Act.

Abolition of surtax in respect of goods from United Kingdom and certain British dominions.

(2) The Governor-General may from time to time, by Order in Council, exempt from surtax any goods being the produce or manufacture of the Dominion of Canada, the Union of South Africa, the Irish Free State, Newfoundland, or India, and imported into New Zealand or entered therein for home consumption after a date to be fixed in such Order. Any such Order in Council may relate either generally to all goods or specially to any class or classes of goods being the produce or manufacture of any such country.

7. No primage duty shall be charged otherwise than in accordance with section four of the Customs Acts Amendment Act, 1931, on goods being the produce or manufacture of the Commonwealth of Australia, and imported into New Zealand after the passing of this Act, anything to the contrary in any Act notwithstanding.

Abolition of primage duty in respect of goods from Australia.

8. Section thirty-one of the Customs Amendment Act, 1921, shall apply to all Orders in Council issued under the authority of this Act in the same manner as if such Orders had been issued under the authority of that Act:

Orders in Council under this Act to be laid before Parliament.

Provided that, notwithstanding anything to the contrary in the said Act, any powers conferred on the Governor-General in Council by this Act may be exercised to give effect to any agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of any other country being a part of the British dominions notwithstanding that such agreement or arrangement may not have been ratified as required by section ten or section thirty-one of the said Act.

9. (1) The resolutions of the House of Representatives passed on the thirteenth day of October, nineteen hundred and thirty-two, purporting to impose duties of Customs and to create exemptions from such duties, shall be

Ratification of certain resolutions imposing duties and allowing exemptions.

deemed to have taken effect and to have had the force of law, according to their tenor, and to have so continued until the passing of this Act.

(2) The resolutions mentioned in the *last preceding* subsection shall be deemed to be revoked on the passing of this Act: 5

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section. 10

Saving of agreement with Commonwealth of Australia.

**10.** (1) Nothing in the foregoing provisions of this Act shall affect the agreement for Customs reciprocity made between the Governments of New Zealand and the Commonwealth of Australia and ratified by the Tariff Agreement (New Zealand and Australia) Ratification Act, 1922, or shall affect any Order in Council, notice, or other act of authority made, given, or done pursuant to or for the purposes of or in relation to that agreement. 15 20

(2) Subject to the terms of the agreement referred to in the *last preceding* subsection, the Minister may, by notice published in the *Gazette*, at any time apply the duties and exemptions from duty set forth in Column No. 1 of the *First Schedule* hereto, or in Column No. 1 of Part II of the *Second Schedule* hereto, to any goods specified or referred to in such notice, and being the produce or manufacture of the Commonwealth of Australia. 25

Saving of agreement with South Africa.

**11.** Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventh day of September, nineteen hundred and twenty-five, and published in the *Gazette* of the tenth day of the same month (fixing rates of duty and exemptions from duty in respect of certain goods being the produce or manufacture of the Union of South Africa): 30 35

Provided that, except as provided in section *three* or in section *six* of this Act, no higher duty shall, while such Order in Council remains in force, be levied on any such goods than would be levied if the goods were the produce or manufacture of Great Britain. 40

12. (1) The duties and exemptions from duty provided for in this Part of this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties and exemptions in force in those Islands on the passing of this Act shall continue to be in force and allowed.

Special provisions as to Cook Islands.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Act in respect of any goods shall be in force in the Cook Islands, and the duties and exemptions from duty in force therein with respect to such goods on the passing of this Act shall cease and determine:

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

13. All duties of Customs that have become due and payable, and all penalties and forfeitures that have been incurred prior to the passing of this Act, shall be recovered and enforced in the same manner as if this Act had not been passed.

Saving of existing rights of action.

## PART II.

### DUTY ON TOBACCO MANUFACTURED IN NEW ZEALAND.

14. This Part of this Act shall be read together with and deemed part of the Tobacco Act, 1908.

This Part to be read with Tobacco Act, 1908.

15. Notwithstanding anything to the contrary in section twenty-four of the Customs Acts Amendment Act, 1931, the Governor-General may, by Order in Council, fix the excise duty which shall be levied, collected, and paid upon any class of tobacco manufactured in New Zealand, and entered therein for home consumption after a date to be specified in such Order, at a rate lower than that mentioned in that section with respect to such class of tobacco:

Governor-General may reduce excise duty on tobacco manufactured in New Zealand to conform to reduction in Customs duty.

Provided that the difference between the rate so fixed and the rate prescribed by the said section shall not be greater than the surtax which, if section *six* of this Act had not been passed, would have been payable on the importation into New Zealand of any tobacco of the same class manufactured in the United Kingdom of Great Britain and Northern Ireland.

Schedules.

## SCHEDULES.

## FIRST SCHEDULE.

Classes of Goods to which this Schedule relates.	Customs Duties chargeable on Goods produced or manufactured in the United Kingdom of Great Britain and Northern Ireland or in any other Part of the British Dominions except Canada, the Union of South Africa, the Irish Free State, Newfoundland, or India.	Customs Duties chargeable on Goods produced or manufactured in a Country not forming Part of British Dominions.
	Column No. 1.	Column No. 2.
<p><i>Confectionery</i> including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits..</p> <p>Apparel, and ready-made clothing, n.e.i.; hosiery ..</p> <p>Textile <i>piece</i>-goods of cotton, linen, jute, hemp, other vegetable fibre, silk, imitation silk, artificial silk, or of combinations of these materials with one another, or with any other material (except wool or hair), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, table napkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece</i>-goods merely by cutting, hemming, or any <i>similar</i> operation .. .. .</p>	<p>27<math>\frac{1}{2}</math>% ad val.</p> <p>27<math>\frac{1}{2}</math>% ad val.</p> <p>Free</p>	<p>50% ad val.</p> <p>50% ad val.</p> <p>15% ad val.</p>



SECOND SCHEDULE.

PART I.—PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1927, AS AMENDED BY THE CUSTOMS ACTS AMENDMENT ACT, 1930, AND THE CUSTOMS ACTS AMENDMENT ACT, 1931, AND HEREIN REPEALED.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
15	Cocoa-beans, raw .. .. .	Free	Free.
17	Coffee, raw .. .. .	Free	Free.
65	Spices, unground — including chillies, pepper, and pimento, unground .. .. .	Free	Free.
CLASS II.—TOBACCO.			
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar .. .. .	15s. per lb.	15s. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
84	Spirits, viz. :— (3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other similar instrument .. (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a strength less than 16·5 under proof.)	40s. per proof gallon	40s. per proof gallon.
CLASS IX.—PAPER AND STATIONERY.			
300	Paper, viz. :— (2) N.e.i., including tin-foil paper, and gummed paper n.e.i.,— (b) In sheets of size not less than 20 inches by 15 inches or the equivalent .. .. .	Free	Free.

## SECOND SCHEDULE—continued.

## PART II.—DUTIES AND EXEMPTIONS TO BE SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
15	Cocoa-beans, raw .. .. .	Free	½d. per lb.
17	Coffee, raw .. .. .	Free	1d. per lb.
65	Spices, unground, viz. :—		
	(1) Cinnamon, cloves, ginger, mace, nutmeg, pepper, and vanilla .. .. .	Free	10% ad val.
	(2) N.e.i. .. .. .	Free	Free.
CLASS II.—TOBACCO.			
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar .. .. .	14s. per lb.	16s. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
84	Spirits, viz. :—		
	(3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other similar instrument, viz. :—		
	(a) Rum .. .. .	40s. per proof gallon	44s. per proof gallon.
	(b) Other kinds .. .. .	40s. per proof gallon	40s. per proof gallon.
	(No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a strength less than 16·5 under proof.)		
CLASS IX.—PAPER AND STATIONERY.			
300	Paper, viz. :—		
	(2) N.e.i., including tin-foil paper, and gummed paper n.e.i.,—		
	(b) In sheets of size not less than 20 inches by 15 inches or the equivalent .. .. .	Free	10% ad val.
CLASS XIV.—MISCELLANEOUS.			
447A	Asphalt and bitumen .. .. .	Free	10% ad val.