

## CUSTOMS ACTS AMENDMENT BILL

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### CUSTOMS DUTIES

*Clause 3* of this Bill substitutes a new definition for the term "British dominions", enables the Minister of Customs to determine disputes as to the scope of the definition, and validates any such determinations made in the past by the Minister or the Comptroller of Customs.

*Clause 4* removes the exemption from surtax on motor-spirits from the United Kingdom and certain other parts of the British Dominions, thus making all motor-spirits liable for surtax.

*Clause 5* amends the Customs Tariff by substituting a new item for Item No. 438, relating to passengers' baggage. The new item omits the limitations on the value of tools of trade and household effects admitted free, and under the new sub-item (2) dutiable goods (other than cigars, cigarettes, tobacco, wines, and spirits) may be imported duty free up to £10 in value, or at a duty not exceeding 25 per cent if the value exceeds £10 but does not exceed £50.

*Clause 6* repeals one of the introductory notes to the Tariff, which requires the separate classification of engines and motors forming part of machinery or appliances. Any such cases can be dealt with under section 137 of the Customs Act 1913.

*Clause 7* prohibits the importation of brandy that is not wholly the distillate of the fermented juice of fresh grapes, except where the Comptroller of Customs permits its importation for manufacturing, scientific, or industrial purposes.

*Clause 8* provides that where two persons are liable for the duty on any goods under separate provisions of the Customs Act 1913, as, for example, the importer under section 52 and the shipowners under section 146, the payment of the duty by one of them is not to extinguish the liability of the other. The reason for the clause is that it may be found that the person who first pays the duty is entitled to a refund and the duty should be paid by the other person.

*Clause 9* makes it possible to exempt from licence fees any warehouse in Hokitika, which has ceased to be a port of entry.

*Clause 10* makes it clear that invoices for imported goods must show the current domestic value even when the goods are imported on the sale thereof.

*Clause 11* provides that refunds of duty paid in error may be made more than three years after payment of the duty so long as an application for a refund is made within three years.

*Clause 12* repeals the Trade Agreement (New Zealand and Germany) Ratification Act 1937, as the agreement is no longer in force.

#### BEER DUTY

*Clause 13* repeals four sections of the Finance Act 1915 which have become unnecessary now that the excise duty on beer is payable on the quantity of beer determined at the time of pitching for fermentation, and not by the former method of affixing stamps to the casks. The sections are—

- 40: Brewer not to deal in spirits on same premises.
- 41: Limiting quantity of spirits kept by brewers.
- 42: Restriction of businesses to be carried on in a brewery.
- 44: Name to be painted on carts and other vehicles.

#### SALES TAX

*Clause 14* abolishes the additional sales tax of 20 per cent on wine manufactured in New Zealand. This additional tax has already been suspended by the Sales Tax Exemption Order 1951 (Serial number 1951/195).

*Hon. Mr. Bowden*

## CUSTOMS ACTS AMENDMENT

### ANALYSIS

Title.	
1. Short Title.	8. Payment of duty by one person not to affect liability of other persons.
	9. Exemption from warehouse licence fees.
	10. Invoice to show current domestic value of goods.
	11. Time limit for refunds of duty.
	12. Repeal.
	PART II BEER DUTY
	13. Repeal of restrictions on brewers.
	PART III SALES TAX
	14. Abolishing additional sales tax on wine manufactured in New Zealand.
	Schedule.

### A BILL INTITULED

AN ACT to amend the Customs Acts.

Title.

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

1. This Act may be cited as the Customs Acts Amendment Act 1951.

Short Title.

## PART I

## CUSTOMS DUTIES

This Part to be read with Customs Act 1913.

See Reprint of Statutes, Vol. VII, p. 97

Interpretation of term "British dominions": 1934, No. 14

Surtax on motor-spirits from United Kingdom and certain British dominions. 1932, No. 13 1934, No. 14

Alteration of Tariff with respect to passengers' baggage and effects. 1934, No. 14

**2.** This Part of this Act shall be read together with and deemed part of the Customs Act 1913 (in this Part referred to as the principal Act).

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**3.** (1) Section three of the Customs Acts Amendment Act 1934 is hereby amended by repealing the definition of the term "British dominions" in subsection one, and substituting the following definition:—

“British dominions” means the British Commonwealth of Nations; and includes every territory for whose international relations the Government of any country of the Commonwealth is responsible.”

(2) If any question arises as to whether or not any territory is part of the British dominions for the purposes of the Customs Acts it shall be determined by the Minister, and his decision shall be final and conclusive.

(3) Every decision made by the Minister or by the Comptroller before the passing of this Act as to whether or not any territory was part of the British dominions for the purposes of the Customs Acts shall be deemed to be and to have been final and conclusive.

**4.** Section six of the Customs Acts Amendment Act 1932 is hereby amended by adding to subsection one the following proviso:—

“Provided that this subsection shall not exempt from surtax any goods included in the Tariff item numbered 394 (7) in the First Schedule to the Customs Acts Amendment Act 1934 and imported into New Zealand or entered therein for home consumption after the fourth day of December, nineteen hundred and fifty-one.”

**5.** The Tariff, being the First Schedule to the Customs Acts Amendment Act 1934, is hereby amended by repealing so much thereof as relates to the Tariff item numbered 438, and substituting the provisions set out in the Schedule to this Act.

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6. The First Schedule to the Customs Acts Amendment Act 1934 is hereby amended by repealing the following introductory note:—

Repeal.  
1934, No.14

5 “ Steam engines, gas engines, oil engines, electric or other motors, and parts of the foregoing, are not included in the expression ‘ machinery, machines, machine tools or appliances ’, as used in the Tariff.”

10 7. (1) Except as otherwise provided in this section, no brandy imported into New Zealand after the commencement of this section shall be delivered from the control of the Customs unless the Comptroller is satisfied that the brandy is wholly the distillate of the fermented juice of fresh grapes.

Restriction on  
importation of  
brandy.

15 (2) Any brandy which is not wholly the distillate of the fermented juice of fresh grapes may be delivered from the control of the Customs by direction of the Comptroller if he is satisfied that the brandy is intended for use in manufacture, or for scientific or industrial purposes, or for such other purposes as he may permit.

20 (3) This section shall come into force on the first day of May, nineteen hundred and fifty-two.

25 8. The liability of any person under any provision of the principal Act for the payment of duty on any goods shall not be extinguished or affected by the payment of the duty by any other person who may be liable for it under any other provision, whether or not the duty so paid has been refunded.

Payment of  
duty by one  
person not to  
affect liability  
of other  
persons.

30 9. Section eighty of the principal Act is hereby amended by omitting from subsection one the word “ Hokitika ”.

Exemption from  
warehouse  
licence fees.

35 10. Section one hundred and sixteen of the principal Act is hereby amended by inserting in paragraph (a), after the words “ true description of the goods ”, the words “ the current domestic value thereof as hereinbefore defined ”.

Invoice to  
show current  
domestic value  
of goods.

40 11. Section one hundred and forty-eight of the principal Act is hereby amended by inserting in subsection one, after the words “ refund the same ”, the words “ on application made ”.

Time limit for  
refunds of duty.

12. The Trade Agreement (New Zealand and Germany) Ratification Act 1937 is hereby repealed.

Repeal.  
1937, No. 4

## PART II

## BEER DUTY

Repeal of restrictions on brewers.

See Reprint of Statutes, Vol. VII, p. 250

13. Sections forty, forty-one, forty-two, and forty-four of the Finance Act 1915 are hereby repealed.

## PART III

## SALES TAX

Abolishing additional sales tax on wine manufactured in New Zealand.

1942, No. 5

Schedule.

14. Sections eleven and twelve of the Customs Acts Amendment Act 1942 are hereby repealed.

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## SCHEDULE

Section 5

## SUBSTITUTED PROVISIONS OF TARIFF

Item No.	Tariff Item.	British Preferential Tariff.	General Tariff.
		Column No. 1.	Column No. 2.
438	(1) Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz.:—		
	(a) Wearing apparel and other <i>personal effects which have been worn or are in use</i> by persons arriving in New Zealand	Free	Free
	(b) <i>Implements, instruments, and tools, of trade, occupation, or employment, of any passenger</i> , which have been in use by that <i>passenger</i> for not less than twelve months prior to his embarkation	Free	Free
	(c) Household or other effects which have been in use for not less than twelve months prior to embarkation by the persons or families bringing them to New Zealand Provided that if the household or other effects are not imported within five years from the date of the arrival in New Zealand of the persons or families by whom they have been used they shall be admitted under this heading only with the approval of the Minister.	Free	Free
	(2) Dutiable goods, other than cigars, cigarettes, tobacco, wines, and spirits, which are imported as passengers' baggage and effects, and are not imported on behalf of any other person or persons or for sale, viz.:—		
	(a) Not exceeding £10 in value	Free	Free
	(b) Exceeding £10 but not exceeding £50 in value (NOTE.—In no case shall duty be charged under this item in excess of that otherwise chargeable under the Tariff.)	25 per cent ad val.	25 per cent ad val.