

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

PART I

CUSTOMS DUTIES

Clause 3 amends section 46 of the Customs Act 1913, which provides that if any person imports any goods the importation of which is prohibited he shall be liable to a penalty of £200, and the goods shall be forfeited. The clause extends this provision to cases where goods are imported pursuant to a licence or permit granted subject to a condition and the condition is not complied with. It also provides for a similar penalty and for the forfeiture of goods where the licence or permit for their importation was obtained by means of a wilfully false declaration or statement. The maximum penalty of £200 that may be imposed by the Court is to be increased in each case to the value of the goods concerned where that value exceeds £200.

Clause 4 makes it clear that a forfeiture of goods under the Customs Act operates whether or not proceedings are taken to enforce a penalty in respect of the same matter.

PART II

SALES TAX

Part II of the Bill gives effect to the additional exemptions from sales tax provided for by the resolution passed by the House of Representatives on 27 August 1953.

Hon. Mr Bowden

CUSTOMS ACTS AMENDMENT

ANALYSIS	
Title.	
1. Short Title.	4. Forfeitures independent of penalties.
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PART I	
CUSTOMS DUTIES	
2. This Part to be read with Customs Act 1913.	5. This Part to be read with Sales Tax Act 1932-33.
3. Section 46 of principal Act (as to prohibited imports) amended.	6. Additional exemptions from sales tax. 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 1953.

Short Title.

PART I

CUSTOMS DUTIES

10 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).

This Part to be read with Customs Act 1913.
See Reprint of Statutes, Vol. VII, p. 97

No. 93—1

Section 46 of
principal Act
(as to
prohibited
imports)
amended.
1939, No. 30

3. (1) Section forty-six of the principal Act (as amended by section eight of the Customs Acts Amendment Act 1939) is hereby further amended by adding the following subsections:

“(10) Where any goods have been imported into New Zealand (whether before or after the commencement of this subsection) pursuant to a licence or permit or consent granted under an Order in Council made under this section, and the licence or permit or consent was granted upon or subject to any term or condition, and any person commits any breach of that term or condition or fails in any respect to comply with it, or is knowingly concerned in any such breach or non-compliance, he shall be liable to a penalty of two hundred pounds or the value of the goods, whichever is the greater, and the goods shall be forfeited. 5 10 15

“(11) Where any goods are imported into New Zealand pursuant to a licence or permit or consent granted under an Order in Council made under this section, and any person has knowingly made any false declaration or statement for the purpose of obtaining that licence or permit or consent or as to compliance with any condition upon or subject to which the licence, permit, or consent was granted, he shall be liable to a penalty of two hundred pounds or the value of the goods, whichever is the greater, and the goods shall be forfeited.” 20 25

(2) Section forty-six of the principal Act is hereby further amended by inserting in subsection five, after the words “a penalty of two hundred pounds”, the words “or the value of the goods, whichever is the greater”. 30

Forfeitures
independent
of penalties.

4. Section two hundred and five of the principal Act is hereby amended by adding the words “and all forfeitures under this Act shall be independent of any proceedings for a penalty”. 35

PART II

SALES TAX

5. This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1932-33.

This Part
to be read with
Sales Tax Act
1932-33.
1932-33, No. 33

5 6. (1) Subject to the provisions of this section, goods of a class or kind specified in the Schedule to this Act shall be exempt from sales tax.

Additional
exemptions
from sales tax.

(2) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.

(3) Every Order in Council under this section shall come into force on the date of its notification in the *Gazette* or on such earlier or later date as may be specified therein in that behalf.

(4) The resolution of the House of Representatives passed on the twenty-seventh day of August, nineteen hundred and fifty-three, purporting to exempt goods of a class or kind specified in the Schedule to this Act from sales tax is hereby revoked as from the passing thereof.

(5) All sales tax that became due and payable and all penalties that were incurred before the commencement of this section shall be recovered and enforced in the same manner as if this section and the said resolution had not been passed.

(6) This section shall be deemed to have come into force on the twenty-eighth day of August, nineteen hundred and fifty-three.

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SCHEDULE

Section 6

EXEMPTIONS FROM SALES TAX

- CARBOXY methyl cellulose and carboxy ethyl cellulose.
 Cold starter cartridges for engines.
 Containers of any material suited for storing foods and not being for table use.
 Crochet hooks; pins other than drawing pins; sewing thimbles.
 Dees, split, for saddlery, tentmaking and similar purposes.
 Dust bins and incinerators.
 Electrical fittings and materials, viz:
 Adaptors, bayonet or screw.
 Aerial and earth plates.
 Connector plugs for electrical appliances, whether separate or in combination with flex and a wall-plug.
 Electric wire and cable insulated with asbestos or other fire-resisting material.
 Switchboard and fuseboard panels.
 Transformers for use with doorbells.
 Glazes, vitreous.
 Glucose, fortified.
 Identification numbers and letters for houses.
 Ink, printing.
 Leather dressings.
 Letter boxes.
 Mats and racks suitable for use with sink drainage-boards.
 Nets and netting.
 Plastic monofilament.
 Rat poisons.
 Sash cord.
 Stoppers, plain unornamental, for bottles, jars, drums, and casks.
 Tents.
 Waxes, natural and synthetic.
 Welting and randing for footwear.
 Zeolites for water purification.
 Goods, whether manufactured in New Zealand or imported, which, if imported, would be included under the following items of the Customs Tariff:
- 20 Fruit-juices unsweetened, in containers having a capacity of 1 gallon or over.
 - Ex 21 Fruit-juices unsweetened, in containers having a capacity of less than 1 gallon; fruit-juices sweetened.
 - 92 Acid, acetic n.e.i.; acetic anhydride.
 - 105 Drugs and chemicals, viz:
 - (1) Acetone; amyl alcohol; butyl alcohol; bromine; carbon bisulphide; carbon tetrachloride and other chlorides of carbon; chlorinated hydrocarbons n.e.i.; catechu; cochineal; formic aldehyde, and solutions

SCHEDULE—*continued*

- thereof; fusel-oil; gallnuts; iodine; liquorice in blocks of 7 lb. net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb. net or over; phosphorus; pyridine; quinine, and salts of quinine; saffron; turmeric, unground; wood-naphtha, *commercial*; nicotine and its salts.
- (5) Strychnine, and salts of strychnine.
- 106 Drugs, chemicals, and other substances, as may be approved by the Minister, entered to be warehoused in a manufacturing warehouse for the purpose of making therein, according to approved formulæ, medicinal preparations, perfumery, toilet preparations or *similar* articles.
- 108 Drugs, crude, not powdered, and unsuited for use as foods, or in the manufacture thereof—viz.: barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, resins, balsams, inspissated juices (including opium), seeds, fruits, fruit-rinds, pitch, cantharides, ergot.
- 109 Drugs, crude—viz., carrageen or Irish moss.
- 111 Dyeing-materials n.e.i.
- 114 Essences, synthetic—viz., amyl acetate, amyl butyrate, amyl capronate, amyl formate, amyl isovalerate, benzaldehyde, ethyl acetate (acetic ether), ethyl benzoate, ethyl butyrate, ethyl formate, methyl benzoate, methyl salicylate, oenanthe ether; and *similar* acids, alcohols, aldehydes, esters, ethers, ketones, phenols, or other similar substances, suitable for the manufacture of culinary or flavouring essences or perfumes, as may be approved by the Minister.
- 115 Essential oils, viz.:
(1) Eucalyptus.
(2) Other.
- 131 Saccharin n.e.i., including substances of a like nature or use, and substances capable of conversion thereinto.
- 133 Soda-crystals.
- 162 Hair, natural, or imitation, curled, waved, or made up, in any way to make it suitable for wear.
- 186 Umbrella makers' materials—viz., textile piece-goods approved by the Minister, and on such conditions as he may prescribe; sticks; runners; notches; caps; ferrules; cups; ribs; stretchers; tips; rings; running and capping leathers; prevents; splicing-tubes; annealed wires up to 4 in. in length; springs; *tassels*; plated metal bands; fasteners or bands made up of elastic or webbing with all or any of the following attachments—ring, button, or tassel.

SCHEDULE—*continued*

- 191 Yarn, viz.:
- (1) Coir.
 - (2) Jute.
 - (3) Flax and hemp.
- 192 Yarns of cotton, silk, *artificial silk*, *imitation silk*, or mixtures of the same.
- 193 Yarns n.e.i., viz.:
- (1) Sisal and raffia.
 - (2) Other kinds.
- 198 (6) Shoemakers' *binding* and *beading*.
(9) *Grindery* n.e.i.
- 205 *Rubber*, manufactures of, viz.:
- (1) Articles composed wholly or principally of rubber, viz.:
 - (a) Water beds and cushions, ice bags and caps, air beds, air cushions, urinals.
 - (b) Hot water bags and hot water bottles.
- 207 Tanners', curriers', and bootmakers' *inks* and *stains*.
- Ex 225 Lamps, lanterns, and lampwick, n.e.i.
- 266 Bookbinders' materials—viz., head-bands, tacketing-gut, marbling-colours, blue or red paste for ruling-ink.
- 277 Ink powders, and ink pellets, n.e.i.
- 326 Fishhooks, unmounted and without attachments.
- 369 Ship-chandlery n.e.i., including anchors.
- 420 Candlewick.
- 428 Engine-packing.
- 444 Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister.
- Ex 448 Articles and materials, specified by the Minister and on such conditions as he may prescribe, suited for, and to be used solely in, the fabrication or repair of goods within New Zealand, (excluding clock and watch escapements and parts, and jewels for watches).