

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Distillation Act 1908 and the Motor Spirits Duty Act 1961. It also confirms certain Orders in Council under the Customs Acts.

PART I

DISTILLATION

Clause 2: This Part is to be read with the Distillation Act 1908.

Clause 3: Section 65 of the principal Act (as amended by section 12 of the Customs Acts Amendment Act 1963) forbids the brewing or mashing of fermentable material or the use of a still at any time between 11 p.m. on a Saturday and 1 a.m. on the following Monday, or on any holiday, but authorises an Inspector of Distilleries, on sufficient reason being given, to permit the continued use of a still after 11 p.m. on a Saturday, or on any holiday.

This clause rewrites section 65 so as to authorise an Inspector, on sufficient reason being given, to permit brewing or mashing, or the use of a still, at any time on a Sunday or a holiday.

PART II

MOTOR SPIRITS DUTY

Clause 4: This Part is to be read with the Motor Spirits Duty Act 1961.

Clause 5 re-enacts section 10 of the principal Act (as amended by section 14 (1) of the Decimal Currency Amendment Act 1965), which relates to the imposition of motor spirits duty. The new section provides for an additional exemption, in the new paragraph (c) of subsection (2). The new exemption is for motor spirits of a kind approved by the Comptroller as aviation fuel, if it is sold, used, or otherwise disposed of by a licensee in containers of a capacity of not less than 44 gallons and under conditions to be prescribed by the Comptroller. The effect of the clause is that where an exemption operates for aviation fuel under the new section 10 it will not be necessary to pay the duty and claim the refund provided for in section 188 of the Transport Act 1962 (as amended by section 8 of the Transport Amendment Act (No. 2) 1965).

This clause will come into force on a day to be appointed by Order in Council under *clause 4 (2)*.

No. 116—1

Price 6d.

PART III

CONFIRMATION OF ORDERS IN COUNCIL

Clause 6 confirms the Orders in Council specified in the Schedule, as required by section 31 of the Customs Amendment Act 1921 as amended and applied by the Customs Acts Amendment Act 1961.

Hon. Mr Shelton

CUSTOMS ACTS AMENDMENT

ANALYSIS

Title	
1. Short Title	
	PART II
	MOTOR SPIRITS DUTY
	4. This Part to be read with Motor Spirits Duty Act 1961
	5. Motor spirits duty
PART I	
DISTILLATION	
2. This Part to be read with Distilla- tion Act 1908	PART III
3. Brewing of wort or use of still on Sundays or holidays	CONFIRMATION OF ORDERS IN COUNCIL
	6. Orders in Council confirmed Schedule

A BILL INTITULED

An Act to amend the Customs Acts, and to validate and confirm certain Orders in Council made under the authority of the Customs Amendment Act 1921 and the
5 Customs Acts Amendment Act 1961

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

1. **Short Title**—This Act may be cited as the Customs
10 Acts Amendment Act 1966.

PART I

DISTILLATION

2. **This Part to be read with Distillation Act 1908**—This
15 Part of this Act shall be read together with and deemed part of the Distillation Act 1908* (in this Part referred to as the principal Act).

*1957 Reprint, Vol. 4, p. 157

Amendments: 1959, No. 97; 1963, No. 37, Part II; 1964, No. 62, Part II; 1965, No. 123, Part II

3. Brewing of wort or use of still on Sundays or holidays—

(1) The principal Act is hereby amended by repealing section 65 (as amended by section 12 of the Customs Acts Amendment Act 1963), and substituting the following section:

“65. (1) No distiller shall, unless permitted by an Inspector on sufficient reason being given, brew or mash any material capable of fermentation, or use any still, at any time between the hours of eleven in the evening of any Saturday and one in the morning of the next succeeding Monday, or on any duly proclaimed or legal holiday. 5

“(2) Every distiller who acts in contravention of this section commits an offence and is liable on summary conviction to a fine not exceeding fifty pounds.” 10

(2) Section 12 of the Customs Acts Amendment Act 1963 is hereby consequentially repealed. 15

PART II**MOTOR SPIRITS DUTY****4. This Part to be read with Motor Spirits Duty Act 1961—**

(1) This Part of this Act shall be read together with and deemed part of the Motor Spirits Duty Act 1961* (in this Part referred to as the principal Act). 20

(2) This Part shall come into force on a date to be appointed by the Governor-General by Order in Council.

5. Motor spirits duty—(1) The principal Act is hereby amended by repealing section 10 (as amended by section 14 (1) of the Decimal Currency Amendment Act 1965), and substituting the following section: 25

“10. (1) Subject to the provisions of this Act, and except in the cases provided in subsection (2) of this section, motor spirits duty at the rate of fourteen cents and eight-tenths of a cent per gallon shall be levied, collected, and paid on all motor spirits sold, used, or otherwise disposed of by a licensee: 30

“Provided that until the commencement of Part II of the Decimal Currency Act 1964 the rate of motor spirits duty shall be one shilling and fivepence three farthings per gallon. 35

“(2) No motor spirits duty shall be payable in respect of any transaction whereby—

“(a) Any motor spirits are sold or disposed of by a licensee to another licensee; or 40

“(b) Any motor spirits are exported by a licensee, or are sold by him for exportation, and are loaded upon the exporting ship or aircraft; or

*1961, No. 10

Amendment: 1963, No. 37, Part III

“(c) Any motor spirits of such kind as may be approved by the Comptroller as aviation fuel are sold, used, or otherwise disposed of by a licensee in containers of a capacity of not less than forty-four gallons and under such other conditions as the Comptroller may prescribe.

“(3) From the amount of motor spirits duty payable under subsection (1) of this section there shall be deducted the amount of any motor spirits duty or Customs duty, as the case may be, theretofore paid in respect of the motor spirits, if satisfactory evidence of the payment is produced to the Collector.”

(2) The Decimal Currency Amendment Act 1965 is hereby amended by repealing so much of the Fifth Schedule as relates to the Motor Spirits Duty Act 1961.

PART III

CONFIRMATION OF ORDERS IN COUNCIL

6. Orders in Council confirmed—Whereas by section 31 of the Customs Amendment Act 1921 (as amended by section 18 of the Customs Acts Amendments Act 1961) it is provided that every Order in Council made under section 12 of the Customs Amendment Act 1921 and laid before the House of Representatives in any session pursuant to that section shall expire on the close of the last day of that session except so far as it is expressly validated or confirmed by an Act of Parliament passed during that session: And whereas by subsection (8) of section 5 of the Customs Acts Amendment Act 1961 (as amended by section 3 (2) of the Customs Acts Amendment Act 1962 and section 8 of the Customs Acts Amendment Act 1963) it is provided that the provisions of the said section 31 shall apply to every Order in Council made under subsection (6A) or subsection (7) of the said section 5: And whereas the Orders in Council specified in the Schedule to this Act have been made under the authority of section 12 of the Customs Amendment Act 1921 and section 5 of the Customs Acts Amendment Act 1961 and have been laid before the House of Representatives during the present session, and it is desirable to validate and confirm those Orders: Be it therefore enacted as follows:

The Orders in Council specified in the Schedule to this Act are hereby declared to be valid and are hereby confirmed as required by section 31 of the Customs Amendment Act 1921.

Section 6

SCHEDULE

ORDERS IN COUNCIL MADE UNDER SECTION 12 OF THE CUSTOMS AMENDMENT ACT 1921 AND SECTION 5 OF THE CUSTOMS ACTS AMENDMENT ACT 1961 AND CONFIRMED BY THIS ACT

Title	Statutory Regulations Serial Number
The Customs Duties (Timber) Suspension Order 1965	1965/214
The Customs Tariff Amendment Order (No. 4) 1965	1965/215
The Customs Tariff Amendment Order 1966	1966/37
The Customs Tariff Amendment Order (No. 2) 1966	1966/38
The Customs Tariff Amendment Order (No. 3) 1966	1966/113