

Hon. Major Atkinson.

CUSTOMS AND EXCISE DUTIES.

ANALYSIS.

| Title. | Address. |
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| 1. Short Title. | 10. Governor in Council may specify articles on which drawback may be allowed. Articles on which drawback may not be allowed. |
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| 4. Repeal. | 13. Penalty for entering goods not entitled to drawback, or for entering at higher rate than allowed. |
| 5. Section 12 of "The Tobacco Act, 1879," amended. Excise duty on tobacco. | 14. Overpayments, and debentures, &c., to be paid out of money in Collectors' hands. |
| 6. Excise duty on New Zealand distilled spirits. | 15. The Customs Regulation Acts, 1858 and 1868, to apply. |
| 7. If excise duties increased before 31st December, 1886, no claim for compensation to be entertained. | 16. Provisions of "The Customs Tariff Act, 1866," and other Tariff Acts, not inconsistent herewith, to apply. |
| 8. Bonded warehouses for manufacture of perfumery, &c., may be appointed. | |
| 9. Repeal of sections 12 and 13 of "The Drawbacks Act, 1872," and whole of "The Drawbacks Act Amendment Act, 1873." | |

A BILL INTITULED

AN ACT to alter the Duties of Customs and Excise.

Title.

MOST GRACIOUS SOVEREIGN,—We, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Address.

Short Title.

1. The Short Title of this Act is "The Customs and Excise Duties Act, 1881."

Duties substituted in lieu of those hitherto payable.

2. On and after the day of , one thousand eight hundred and eighty-one, in lieu of the duties of Customs heretofore chargeable on the articles next hereinafter mentioned, there shall be levied, collected, and paid to Her Majesty, her heirs and successors, upon the same on importation into the colony, or on being cleared from any warehouse for home consumption, the several 5 duties following, namely :—

| | £ | s. | d. | | | |
|--|----|-------------------------------|----|--|-------------|--|
| Bacon and hams | 0 | 0 | 2 | the lb. | | |
| Iron nails | 0 | 2 | 0 | the cwt. | | |
| Iron tanks, of and under 200 gallons | 0 | 2 | 6 | each. | | |
| Jams, jellies, marmalade, and preserves | 0 | 0 | 1½ | the pound, or reputed package of that weight, and so in proportion for packages of greater or less reputed weight. | | |
| Maize | 0 | 0 | 9 | | the 100 lb. | |
| Maizena and corn flour | 0 | 1 | 0 | the 100 lb. | 10 | |
| Soap, scented and fancy | 25 | per cent. <i>ad valorem</i> . | | | | |
| Woolpacks, of the kind known as "wool pockets," and not exceeding the measurement of 18 x 21 x 30 inches | 0 | 1 | 3 | the dozen. | | |

Repeal of certain duties.

3. The articles next hereinafter mentioned shall be exempt from duties 15 of Customs on the importation thereof into the colony, namely :—

| | |
|---|----|
| Alum. | |
| Axes and hatchets. | |
| Borax. | |
| Calicoes, white and grey, in the piece. | 20 |
| Carriage materials—namely, American cloth, shafts, spokes, felloes, naves, and tacks. | |
| Chaff. | |
| Cheese cloth. | |
| Coloured cotton shirtings, in the piece. | 25 |
| Corduroy (cotton), in the piece. | |
| Cotton dress prints, navy blue, or other similar description in the piece. | |
| Gold size. | |
| Hessian bags. | |
| Iron wire netting. | 30 |
| Moleskin, in the piece. | |
| Nitric acid. | |
| Rough brown holland, in the piece. | |
| Sewing cottons, silks, and threads. | |
| Spades, shovels, and forks. | 35 |
| Tailors' trimmings—namely, black and brown canvas, silesias, verona, Italian cloth, metal and bone buttons, silk and cotton bindings. | |

Repeal.

Section 12 of "The Tobacco Act, 1879," amended.

4. Section four of "The Customs Tariff Act, 1880," is hereby repealed.

5. In lieu of the bonus specified in section twelve of "The Tobacco Act, 1879," the following provision shall take effect, on and after the passing of this Act, namely :— 40

Excise duty on tobacco.

The duty upon tobacco manufactured in the colony from tobacco grown in the colony shall be one shilling the pound; and this rate of duty shall remain in force until the thirty-first day of December, one thousand eight hundred and eighty-six, unless previously altered by Act of the General Assembly.

Excise duty on New Zealand distilled spirits.

6. In lieu of the duty imposed by the third section of "The Excise Duties Act, 1874," there shall be paid, levied, and collected on all spirits distilled within the colony the following excise duty, that is to say,— 45

On every gallon of spirits of the strength of proof by Sykes' hydrometer, and so on in proportion for any greater or less strength than the strength of proof, and for any

5 greater or less quantity than a gallon ... Eight shillings per gallon.

And such rate of duty shall, unless previously altered by the General Assembly, remain in force until the thirty-first day of December, one thousand eight hundred and eighty-six.

7. If the excise duty on New Zealand spirits, or on New Zealand grown and manufactured tobacco, be increased before the thirty-first day of December, one thousand eight hundred and eighty-six, or if the laws or regulations respecting the distilling, rectifying, and compounding of spirits or the manufacture of tobacco in the colony be altered or amended before that date, no claim for compensation shall be entertained or sum of money be paid out of the public moneys of the colony to any licensed distiller or other person interested in the business of distilling, rectifying, or compounding spirits, or in the sale of spirits, or to any tobacco manufacturer or person in any way interested in the growth, manufacture, or sale of tobacco, in respect of such increase of duty, or alteration of laws or regulations respecting the distilling, rectifying, and compounding of spirits, or the manufacture of tobacco.

If excise duties increased before 31st December, 1886, no claim for compensation to be entertained.

8. The Commissioner of Customs may from time to time approve and appoint warehouses or places of security at any port for the manufacture therein, under such conditions as he may from time to time prescribe in that behalf, of perfumery and other articles in which spirit is a necessary ingredient; and he may make regulations for removing spirits to and securing them at such warehouses or places, and he may direct in what cases, and with what sureties, and to what amount security by bond or otherwise shall be required in respect of any such warehouse or place, or in respect of any spirits deposited therein; and any spirits when manufactured into perfumery or other articles so that the same shall not be potable may be delivered free of duty.

Bonded warehouses for manufacture of perfumery, &c., may be appointed.

9. The twelfth and thirteenth sections of "The Drawbacks Act, 1872," and the whole of "The Drawbacks Act Amendment Act, 1873," shall be and are hereby repealed on and from the first day of January, one thousand eight hundred and eighty-two.

Repeal of sections 12 and 13 of "The Drawbacks Act, 1872," and whole of "The Drawbacks Act, Amendment Act, 1873."

10. The Governor may, by Order in Council from time to time, specify the articles on which a drawback of duty paid on importation into New Zealand may be allowed on exportation therefrom, and the rate of drawback to be so allowed; and may alter and cancel any such order, and may approve of regulations and conditions under which drawbacks may be allowed: Provided that no drawback of duty shall be allowed on spirits, cordials, liqueurs, bitters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee (ground), chicory, spices, perfumery, and jewellery; nor shall drawback be allowed on any goods which shall be of less value than the amount of drawback claimed in respect thereof.

Governor in Council may specify articles on which drawback may be allowed.

11. A drawback of the full duty paid on importation may be allowed on any goods entitled to drawback of duties, if exported in original packages as imported: Provided that the number and date of the entry on which the import duty was paid be specified in the entry for drawback, and, in the case of goods liable to *ad valorem* duty, that the original stamped invoices according to which the duty was paid when the goods were imported be produced along with such entry, and, if the Collector thinks fit, that the goods be compared therewith prior to being shipped: And provided also that the proper officer of Customs in every case satisfies himself, and certifies on the entry, that such goods are in all respects in the same condition and are of the same value as when they were entered for duty on importation.

Articles on which drawback may not be allowed.

Drawback of full duty allowed on goods exported in original packages, on certain conditions.

Commissioner may make regulations for re-packing, clearance, and shipment of goods for drawback.

Penalty for entering goods not entitled to drawback, or for entering at higher rate than allowed.

Overpayments, and debentures, &c., to be paid out of money, in Collectors' hands.

The Customs Regulation Acts, 1858 and 1868, to apply.

Provisions of "The Customs Tariff Act, 1866," and other Tariff Acts, not inconsistent herewith, to apply.

12. The Commissioner of Customs may from time to time make regulations for the re-packing, clearance, and shipment of goods entitled to be cleared for drawback, and from time to time may alter or cancel such regulations.

13. If any person shall knowingly enter or attempt to enter for drawback any goods not entitled to drawback, or at a higher rate of drawback than is for the time being allowed on such goods, or at a higher value for drawback than the fair market value of such goods at the port at which the same are entered for drawback, or as of a greater quantity or weight than the actual quantity or weight of such goods, he shall forfeit the sum of *two hundred* pounds, or treble the value of the goods, or treble the amount of the drawback claimed, at the election of the Commissioner of Customs; and all such goods, and the packages containing the same, together with all other goods contained therein, shall be forfeited.

14. Every sum of money which shall have been overpaid as duties of Customs, or which shall be due upon any drawback debenture, or any certificate or other instrument for the payment of any money out of the duties of Customs, may be paid by any Collector of Customs out of any Customs revenue in his hands, in such manner as the Commissioner of Customs may direct, and every such payment shall be allowed by the Controller and Auditor-General in the settling or auditing of the accounts of the Customs.

15. The duties of Customs imposed by this Act shall be raised, levied, collected, and paid under the provisions of "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868," and subject also to all such provisions and regulations as may for the time being be in force for the collection, management, and receipt of the duties of Customs in the colony; and all fines, forfeitures, penalties, and charges recoverable under this Act may be recovered and applied in the manner directed by "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868."

16. The provisions of "The Customs Tariff Act, 1866," "The Customs Tariff Act, 1873," "The Customs Tariff Act, 1878," "The Customs Tariff Act, 1879," and "The Customs Tariff Act, 1880," not inconsistent with or expressly altered by or under this Act, shall be read with and as part of this Act.