Hon. Mr. Fowlds.

CUSTOMS DUTIES AMENDMENT.

ANALYSIS.

Title. 1. Short Title. Commencement. 2. Surtax payable on dutiable goods.
3. Act not to extend to Cook Islands. 4. Act not to affect South African treaty.

dutiable goods.

- 5. Saving operation of resolution as to primage
- 6. No refund of duty heretofore paid in accordance with resolutions of the House of Representatives.
- 7. Duration of Act.

A BILL INTITULED

An Acr to amend the Customs Duties Act, 1908.

Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as 5 follows:—

1. (1.) This Act may be cited as the Customs Duties Amend- short Title. ment Act, 1909, and it shall form part of and be read together with the Customs Duties Act, 1908.

(2.) This Act shall be deemed to have come into operation on commencement. 10 the twenty-fourth day of November, nineteen hundred and nine, and

to have been in operation since the commencement of that day. 2. On all dutiable goods imported into New Zealand or entered Surtax payable on for home consumption after the coming into operation of this Act, in addition to all other duties of Customs or excise payable on those 15 goods under the Customs Duties Act, 1908, the Customs Law Act, 1908, or the Tobacco Act, 1908, there shall be payable, at the time when those duties are payable, a further duty of Customs or excise as the case may be (to be called a surtax) of one per centum of the amount of each of those duties respectively in the case of tobacco. 20 cigars, and cigarettes, and of two and a half per centum of the amount of each of those duties respectively in the case of all other

3. This Act shall not extend to the Cook Islands.

4. Nothing in this Act shall affect the existing reciprocal treaty 25 between the Government of New Zealand and the Governments of South African certain colonies in South Africa referred to in section eight of the treaty. Customs Duties Act, 1908.

Act not to extend to Cook Islands

dutiable goods.

No. 121—1.

Saving operation of resolution as to primage duty.

5. The resolution of the House of Representatives relating to primage duty, passed on the tenth day of November, nineteen hundred and nine, shall be deemed to have taken effect and to have had the force of law according to the tenor of that resolution, and to have so continued until the commencement of the twenty-fourth day of November, nineteen hundred and nine, and no longer.

No refund of duty heretofore paid in accordance with resolutions of the House of Representatives. 6. No refund shall be made to or recoverable by any person in respect of any duty of Customs or excise paid before the passing of this Act in conformity with the resolution referred to in the last preceding section or in conformity with the resolution of the House 10 of Representatives relating to surtax and passed on the twenty-third day of November, nineteen hundred and nine, and all such duty shall be deemed to have been lawfully collected and paid in accordance with the Customs Duties Act, 1908, the Customs Law Act, 1908, and the Tobacco Act, 1908.

Duration of Act.

7. The duty imposed by this Act shall cease to be chargeable after the thirty-first day of March, nineteen hundred and *eleven*, in respect of any goods imported into New Zealand or entered for home consumption after that day.

By Authority: John Mackay, Government Printer, Wellington.-1909.