

(Hon. Mr. Vogel.)

Drawbacks Act.

ANALYSIS.

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| Title. | 9. Goods entered for drawback may be opened and examined either before or after shipment. |
| Preamble. | 10. Repacking of goods for drawback to be done in presence of an officer of Customs. |
| 1. Short Title. | 11. Packages containing repacked goods to be sealed by Customs. |
| 2. Repeal of "The South Sea Islands Drawbacks Act, 1870," and certain sections of other Acts. | 12. Drawback not to be paid unless debentures presented within certain time. |
| 3. Interpretation. | 13. Debentures must be accompanied by landing certificate. |
| 4. Drawback allowed except on certain goods. | 14. Commissioner may impose penalties for fraud. |
| 5. Scale of drawback allowed on repacked goods. | 15. Section 103 of the Customs Regulation Act 1858 Amendment Act. |
| 6. Commissioner may make regulations for repacking goods and for altering rate of drawback in certain cases. | 16. Certain provisions of "The Customs Regulation Act, 1858," to apply. |
| 7. Entry and bond required on exportation of goods for drawback. General bond may be given with sanction of Commissioner. | 17. Act repealed. |
| 8. Goods entered for drawback to be examined before shipment. | Schedules. |

A BILL INTITLED

AN ACT to enable the Allowance of Drawbacks on the Exportation of certain Goods from New Zealand.

WHEREAS it is expedient to alter the Customs Regulations respecting drawbacks :

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

1. The Short Title of this Act shall be "The Drawbacks Act, 1872," and it shall, except as herein provided, come into operation on the day of , one thousand eight hundred and seventy-two. The provisions of this Act relating to the making of regulations and appointments shall come into operation on the passing hereof.

2. On the coming into operation of this Act "The South Sea Islands Drawbacks Act, 1870," and the one hundred and third and one hundred and twelfth sections of "The Customs Regulation Act, 1858," and the sixth section of "The Customs Regulation Act Amendment Act, 1868," shall be repealed, provided that such repeal shall not affect any goods entered for drawback prior to the coming into the operation of the Act.

3. The term "Collector of Customs" where used in this Act, except in the thirteenth section, means the Collector of Customs at the port where the goods in respect of which drawback is claimed are entered for drawback.

4. There shall be allowed upon the exportation to any port or place out of New Zealand of goods imported into the Colony, except the goods specified in the First Schedule hereto, a drawback of the duty paid thereon: Provided that on the goods enumerated in the Second Schedule hereto, such drawback shall only be allowed when they are exported in the original packages as imported.

For the purpose of paying such drawbacks debentures shall be prepared computed passed and paid in the manner and subject to the regulations provided in "The Customs Regulation Act, 1858," except so far as the same are inconsistent with the express provisions of this Act.

5. In the case of goods repacked in the Colony, the duties on which are assessed by measurement, and on which goods the amount of duty paid on importation cannot be exactly determined to the satisfaction of the Collector, the drawback to be allowed shall be such as the Collector shall determine to have been the amount of duty paid on the importation of the said goods, but shall not exceed the scale set forth in the Third Schedule hereto.

6. The Commissioner may from time to time prescribe regulations for the repacking of goods entitled to be cleared for drawback, and from time to time, by regulations, may impose any conditions he thinks fit with respect to the clearance and shipment of goods entered for drawback, and may specify what articles shall only be cleared for drawback in original packages as imported, and may reduce or abolish any rate of drawback allowed by this Act, and from time to time may alter repeal or vary any such regulations: Provided that copies of all regulations made under this section shall be laid on the table of the House of Representatives within fourteen days of their date, if the General Assembly be then in Session, and if not in Session, then within fourteen days of its meeting.

7. Before any goods entitled to drawback on exportation shall be exported, the exporter or his authorized agent shall deliver to the Collector an export entry containing a true account and description of such goods, and shall make a declaration on the entry that the goods are intended to be exported to the place named in the entry, and that the full duties chargeable thereon by law on importation have been paid, and shall give security, by bond with two sufficient sureties, in treble the amount of drawback claimed in respect of such goods, that they shall be shipped and exported and shall be landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of the Commissioner.

Any exporter of goods for drawback may enter into general bond, with such sureties and under such conditions as the Commissioner may make, for the shipping and exportation from time to time of any goods entered for drawback, and for the landing of the same at the place for which they are entered outwards, or for such goods being otherwise accounted for to the satisfaction of the Commissioner within such time or times as he may direct.

8. All goods entered for drawback shall, before they are shipped, be examined by the Landing Waiter or other officer of Customs, who shall certify on the back of the export entry for the same that such entry contains a true account of the goods described therein.

9. All goods entered for drawback shall be liable to be opened and examined by the Collector, or by any officer acting under his directions, at any time or place prior to shipment or after being shipped.

10. No drawback shall be allowed on goods in broken packages, or on goods which have been packed in the Colony, except such goods shall be packed in the presence of an officer of Customs, nor unless there shall have been paid to the Collector a charge of one shilling and

sixpence per hour during the time that such officer shall be employed in superintending such packing, together with any other expense incurred by the Customs in respect of such superintendence and packing as certified to the Collector by the Landing Surveyor or Senior Landing Waiter.

11. Upon completing the packing of goods, the packages shall be secured and sealed by an officer of Customs, and be forthwith conveyed to the place of shipment by a carrier licensed under the Customs laws, there to be shipped under the immediate superintendence of the proper officer, or, if not so forthwith conveyed and shipped: the packages shall be removed to some place of security under the Crown's lock.

12. No drawback shall be paid unless the debenture be tendered duly completed within six months from the date of the exportation of the goods mentioned therein if exported to any of the Australasian Colonies, or within twelve months if exported to the United Kingdom or other country.

13. A certificate of the due landing of the goods cleared for drawback must accompany every drawback debenture presented for payment, and such certificate must be signed by the Collector or other Chief Officer of Customs or other acknowledged official of the port or place to which such goods were shipped if such port or place is within the British Dominions or the United States of America, or if such port or place be elsewhere, then by the British Consular Officer at such port or place or by such other person as by the Commissioner may be from time to time appointed for the purpose: Provided that in cases where the exporter cannot produce such certificate, the Commissioner may authorize the same to be dispensed with on production of such other evidence in lieu thereof as he may consider satisfactory.

14. If any goods upon which drawback shall be claimed or allowed shall be brought to any quay wharf or other place to be shipped for exportation, or shall be actually shipped, and shall on examination by the proper officer of Customs be found not to agree in quantity quality or description with the entry in the shipping bill debenture or other paper document or authority for allowance of drawback, it shall be competent for such officer of Customs to detain or seize any such goods, and to report such detention or seizure to the Collector, who shall thereupon inquire into the matter, and if, in his opinion, sufficient grounds for suspicion of fraud or attempt at fraud appear, the same shall be reported to the Commissioner of Customs, who is hereby empowered to inquire into and decide upon such fraud or attempted fraud in such manner as he shall deem the necessities or justice of the case demand, and such Commissioner may, if he think fit, order that the whole of the goods in respect of which such fraud was or was attempted to be committed, together with the package containing the same and all the other articles therein, or such portion of such goods as he shall think fit, shall be forfeited, and such goods shall be dealt with as condemned, or such Commissioner may impose on the persons entering such goods and claiming the drawback thereon, or claiming more drawback than is legally due, a penalty not exceeding two hundred pounds, or treble the value of the goods or the amount of the drawback claimed, at the election of the Commissioner, and every such decision shall be final and without appeal; or if, on such report being made to the Commissioner, he shall think fit, he may declare that he will leave the matter to be dealt with under the next succeeding section of this Act, and shall so notify to the Collector.

15. Every person who shall be in any way personally concerned in dealing in any manner with any goods entered for drawback with intent to obtain by fraud a drawback of duties, or who shall be personally concerned in fraudulently obtaining or attempting to obtain a

drawback of duties on any goods entered for drawback, shall in every such case forfeit five hundred pounds, or treble the value of the goods or the amount of the drawback claimed, at the election of the Commissioner; and also if the said goods have been seized or detained by an officer of Customs, and if the Commissioner shall think fit and so order, the said goods shall be detained as forfeited goods by the officer seizing or detaining the same, and notice of such seizure be given to the owner thereof, in the manner prescribed by the one hundred and sixtieth section of "The Customs Regulation Act, 1858," and the like proceeding shall thereupon be had as in the case of goods seized under the said Act as forfeited.

16. The Commissioner may from time to time make such regulations as he may think fit, for giving effect to the provisions of this Act, and may from time to time repeal or alter any such regulations.

17. The provisions of this Act shall be construed and incorporated with "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868."

SCHEDULES.

FIRST SCHEDULE.

ARTICLES ON WHICH NO DRAWBACK WILL BE ALLOWED.

Bacon	Globes and Chimneys for lamps
Biscuits	Hams
Bitters	Hops
Boot and Shoe Vamps and Uppers	Jewellery
Butter	Leather
Candles (tallow)	Liqueurs
Cards (playing)	Malt
Carts Drays and Waggon	Opium
Carriage and Cart Wheels	Perfumery
Cheese	Plate of gold and silver
Chicory	Portmanteaus
Cigars	Rice (ground)
Cigarettes	Snuff
Clocks	Soap
Coffee (ground)	Spices
Cordials	Spirits
Cordage	Tobacco
Grain and Pulse	Vinegar
Grain and Pulse when ground or in any way prepared or manufactured	Wine
	Watches

SECOND SCHEDULE.

ARTICLES ON WHICH DRAWBACK SHALL ONLY BE ALLOWED WHEN THEY ARE EXPORTED IN ORIGINAL PACKAGES AS IMPORTED.

Ale, Porter, Beer of all sorts, Cider, and Perry, in bottle	Glassware
Bottled Fruits	Haberdashery
Bonnets and Hats (trimmed)	Harness
Carriages	Jams
Candied Peel	Jellies
China	Marmalade
Confectionery	Millinery
Earthenware	Pickles
Fish (potted and preserved)	Preserved Meats
Furniture and Cabinetware	Raspberry Vinegar
Glass	Saddlery
	Sauces

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THIRD SCHEDULE.

DRAWBACK ON THE FOLLOWING ARTICLES, WHEN REPACKED IN THE COLONY AND NOT EXPORTED IN ORIGINAL PACKAGES AND IN THE SAME CONDITION AS WHEN IMPORTED, SHALL NOT EXCEED THE RATE SPECIFIED AGAINST EACH RESPECTIVELY.

Apparel not otherwise described	}	Three-fourths of the duty.
Boots, Shoes, Slippers, and Goloshes		
Cotton Manufactures not otherwise described, and all articles made of Cotton mixed with any other material		
Drapery not otherwise described		
Drugs, Apothecaries' Wares, and Druggists' Sundries		
Forfar Sheeting, unbleached		
Hosiery		
Linen Manufactures not otherwise described, and all articles made of Linen mixed with any other material		
Scrim Cloth		
Shirts		
Silk Manufactures		
Woollen Manufactures not otherwise described, and all articles made of Wool mixed with any other materials		

Carpet Bags	}	Two-thirds of the duty.
Cotton Counterpanes		
Blankets		
Bugs—Woollen, Cotton, or Opossum		
Men's Hats and Caps		
Women's Hats and Bonnets, untrimmed		
Furs	-----	
Apparel made-up in the Colony from imported materials	{	One-half of the duty.
