(Hon. Mr. Reynolds.)

Drawbacks.

ANALYSIS.

Title. Preamble.

25

Short Title.
 Repeal of 4th and 5th sections of "The Drawbacks Act, 1872."

3. Amended rates of drawback.

4. Drawback of full duty allowed on goods exported

in original packages, on certain conditions.

5. Drawback of duty paid under "The Customs
Tariff Act, 1873."

6. Act to be read with "The Drawbacks Act, 1872."

Schedules.

A BILL INTITULED

An Act to repeal certain portions of "The Drawbacks Tillo Act, 1872," and to make other provisions in lieu thereof.

THEREAS it is expedient to alter "The Drawbacks Act, 1872:" Preamble.

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 Short Title.

Amendment Act, 1873. 2. The fourth and fifth sections of "The Drawbacks Act, 1872," Repeal of 4th and 5th (hereinafter referred to as "the said Act,") together with the Schedules sections of "The Drawbacks Act, to the said Act, shall not apply to drawback of duty allowed on goods 1872. 10 imported into the Colony on and after the thirtieth day of July, one thousand eight hundred and seventy-three, but the said sections and Schedules shall remain in force so far as they relate to drawback of

duty allowed on goods imported and on which duty was paid before the thirtieth day of July, one thousand eight hundred and seventy-15 three, for one year from the date of the passing of this Act, after which they shall be and are hereby repealed.

3. There shall be allowed on the exportation to any port or Amended rates of place out of New Zealand of goods which are mentioned in the First drawback. Schedule hereto, a drawback of the duty paid thereon, not exceeding 20 the rate specified against each item respectively, provided that the following conditions are complied with:

The export entry referred to in section seven of the said Act shall be accompanied by invoices in duplicate specifying-

Goods liable to a fixed rate of duty on importation;

Goods liable to an ad valorem rate of duty on importation; and Goods manufactured in New Zealand from materials liable to

and setting forth legibly, in respect to each specific class of goods, the actual cost price received or to be received from the purchaser of the 30 goods.

No. 114-1.

In the case of goods liable to an *ad valorem* rate of duty, the following declaration must be made and subscribed to on the entry by the exporter (or if by a firm by a member thereof):—

I, , do hereby declare that I am the exporter of the goods mentioned in this entry and the invoice dated 5 and signed by me; that the values therein given represent the true price paid to me or to be paid on the following terms , without any discount, rebate, or other allowance, by the purchaser thereof, trading at , in the Colony or port of , under the 10 style and title of ; and I further declare that these goods were properly cleared at the Customs, and duty paid on importation, and that none of the said goods were the produce of or manufactured in New Zealand, except as

15

specified in the said invoice.

If the goods are liable to a fixed rate of duty, the entry shall show whether the goods are in original packages or not, the declaration being as follows:—

I, , do hereby declare that I am the exporter of the goods mentioned in this entry; that the quantities 20 therein given are correct: and I further declare that these goods were properly cleared at the Customs, and duty paid on importation, and are in their original packages, and that none of the said goods were the produce of or manufactured in New Zealand, except as specified in the said 25 entry.

The invoices of goods entered for drawback shall be stamped at the Custom House on being presented with the drawback export entry.

No claim for drawback of duty will be entertained unless the debenture be rendered duly completed according to the form in the 30 Second Schedule hereto, marked A or B as the case may be, unless otherwise authorized by the Commissioner of Customs.

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 35 so far as the same are inconsistent with the express provisions of this Act and the said Act.

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

4. Notwithstanding the rates specified in the Schedule hereto, a drawback of the full duty paid on importation may be allowed on any goods mentioned therein, if exported in original packages as 40 imported: Provided that the number and date of the entry on which the import duty was paid be specified in the export entry and in the case of goods liable to ad valorem duty, that the original stamped invoices by which the duty was assessed when the goods were imported, be produced along with the export entry for drawback, and if the 45 Collector of Customs thinks fit that the goods be compared therewith prior to being shipped: And provided also, that the Collector in every case satisfies himself and certifies on the entry and drawback debenture 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 50 importation.

5. Drawback of duties imposed by "The Customs Tariff Act,

5. Drawback of duties imposed by "The Customs Tariff Act, 1873," or by any Act which may hereafter be passed for altering the duties of Customs, shall only be allowed and paid on the exporter proving to the satisfaction of the Collector that the goods entered for 55 drawback were duly entered and duty paid on importation under "The Tariff Act. 1873." or under such other Act as aforesaid.

Tariff Act, 1873," or under such other Act as aforesaid.

6. This Act shall be construed and incorporated with "The Drawbacks Act, 1872."

Act to be read with "The Drawbacks Act, 1872."

Drawback of duty paid under "The Customs Tariff Act,

1873."

SCHEDULES.

FIRST SCHEDULE.

	FIRST	SCHEDU	LE.			
			ı	£	s. d.	
ALMONDS, in shell				0	0 1	the lb.
Almonds, shelled				0	0 3	"
Apparel and Ready-made	Clothing, a	nd all Artic	cles			
made up wholly or						
linen, or wool, or of o				6 r	er cent.	Ad valorem.
Apples, dried					0 1	the lb.
Axles, Axle Arms and Box	xes			$7\frac{1}{3}$	per cent.	Ad valorem.
Arrowroot, in bulk (in orig	inal packag	es as import	ed)		$0 0\frac{1}{2}$	the lb.
,, in bottles, jars	or tins				per cent.	
Arsenic				0	4 0	the cwt.
11150000						
BAGGING, Bags, Sacks,	and Woolpa	cks, empty		6	per cent.	Ad valorem.
Baking Powder		···		5	7	
Bellows				$7\frac{1}{2}$	"	,,
Bicarbonate of Soda	••	• •		5	"	"
Blacking		• •		5	"	"
Blacklead	• •	••		$7\frac{1}{2}$	"	2,9
Blankets		••	••	$7\frac{1}{2}$	"	"
Blind Cord and Tape		• •	••	62	"	"
Boots, Shoes, Slippers,		os (of line	TEN	U	"	,,
foreign manufacture)		ics (or kiic	WH	6		
, ,			•••		"	"
Brass Manufactures not o			• •	$7\frac{1}{2}$	"	"
Brushware not otherwise of		and Broom		5	"	"
Buckets and Tubs, of iron	• •	• •	• •	$7\frac{1}{2}$	"	"
CANDING (L. (L. (L.						
CANDLES, other than tal	iow (in origi	nai package	sas	^		.2 33
imported)	• •	• •	• •	_0	0 1	the lb.
Capers	• •	••	• •		per cent.	$Ad\ valorem.$
Caps, apparel	• •	• •	• •	6	"	"
Carpet Bags		• •	• •	6	,,	,,
Carpets	••	• •		$7\frac{1}{2}$,,	"
,, of hemp, coir, or	jute			$7\frac{1}{2}$	"	,,,
Carraway Seeds	• •	• •	• •	5	,,	,,
Catsup				5	"	"
Cement and Plaster of Pa				0	1 0	the barrel.
Chains, except gold and si			ods			
of $\frac{1}{2}$ an inch diameter	and under			$7\frac{1}{2}$	per cent.	the cwt.
China Ware, Porcelain and	d Parian W	are		5	,,	Ad valorem.
Chocolate				0	0 3	the lb.
Chutney				5	per cent.	Ad valorem.
Cocoa				0	$\overline{}$ 0 3	the lb.
Coffee, Raw				0	0 3	,,
" Essence of				5	per cent.	
Collars and Cuffs, of pape	r or other n	naterial		6	,,	"
Combs				6	,,	, , ,
Confectionery (of known to	foreign man	nfacture)		5	"	"
Copper Manufactures not				$7\frac{1}{2}$	"	"
Copying Presses				$7\frac{1}{2}$,,	23
Cork Soles				6^{-}	,,	,,
Clogs and Pattens				6	"	"
Cotton Manufactures not	otherwise er	umerated.	and		**	, ,,
all articles made of co						
material				6	,,	
Cotton Counterpanes				6		"
Cream of Tartar				5	"	33
Curry Powder and Paste	••			5	,,	"
Cutlery	••	••		$7\frac{1}{2}$	"	"
				• 2	3)	"
DESKS				5		
Drapery not otherwise enu	imerated			6	,,	,,
Dressing Cases				5	"	"
Drugs and Druggists' Su	ndries and	Anothecar	ies;	9	"	"
Wares (in original pa			100	5		
Drugget				$7\frac{1}{2}$	"	"
	- ·	••		• 2	"	"
			ļ			

				- 1	£	; s.	d.	l
EARTHENV					5	per c	ent.	Ad valorem.
Engravings, F	rints, Drawi	ngs, Paintin	gs, and Pict	ures	5	٠,,		"
Essences, flav	ouring				5	,,		,,
	-	•						
FISH, potted		ed	• •	••	5	"		"
,, Paste		••	• •	••	5,	"		,,
Floor Cloth	••	• •	• •	• •	$7\frac{1}{2}$	"		,,
Forfar Shecti: Fruits, bottle		 wad in See	···	::	6	"		"
	ages as imp		որ (ու օււն	mai	5			
المشامة		or tea)	••	•••	0	0"	1	the lb.
Furniture and		of wood (o	f known fore	oion	v	U	1	ene io.
	0 1		LEGULION	751	5	ner c	ent	Ad valorem.
Furs	.a.a.				6	_		l .
		•	••		Ū	"		"
GELATINE	·				5			.,
Glass, Crown					0	1″	0	the 100 ft. spl.
,, Plate					5	per c	ent.	
Globes and C	himneys for	Lamps	• •	[5	٠,,		,,
Glassware		• •	• •		5	,,		,,
Groats, prepa	red		• •		5	,,		,,
Grindery		••	• •		5	,,		,,
Gutta Percha	Manufactur	es, not bein	g Apparel	••	$7\frac{1}{2}$,,		22
TTADDTTA	ra	•			٠, بسر			
HARDWAR	ti . ∕		• •	•••	$7\frac{1}{2}$	"		,,
Haberdashery		s imported)			6	"		"
Hair Brushes					5	,,		"
Harness (of k				••	6	,,		"
Hats (of know Hessians	vii foreign in	7	• •		6 6	"		"
Holloware	• •	••	• •	•••	$7\frac{1}{2}$	"		"
Horse Shoes	• •	• •	••		$7\frac{1}{2}$	"		"
Hosiery			••		6	"		"
nosion	••	••	••		•	"		"
INK, writing					6	,,		
Iron Fencing			lards, strain	ing		,,		"
	s and appara				0	1	0	the cwt.
	nd Gate Pos				0	4	0	,,
	zed Sheets,							
	iting, Rivets		Screws, Na	ils,				
	Wire Nettin	\mathbf{g}	• •		0		0	, , ,,,
Ironmongery		••	• •	••		per c	$_{ m ent.}$	Ad valorem.
Isinglass	• •	••	••	••	5	"		,,
JAMS, Jellies, and Marmalade (in original packages) 5 ,, ,,								
				ges)	5	"		"
Japanned and	Lacquerea .	wetai ware	••		$7\frac{1}{2}$	"	- 1	,,
LAMPS, Lan	terns and L	amn Wiek			$7\frac{1}{2}$			
Lasts and Sho					5	23		39
Lead Piping			••		71	,,	- 1	"
	ctures not ot	herwise enu	merated		$7\frac{1}{2}$,,		"
Leather Bags					6	"		2) 2)
Leather Cloth	Bags				6	"	ł	,,
" Clot	ch -				6	"		"
	gings				6	,,		"
	aufactures no				6	"		"
Linen Manufa								
	s made of li	nen mixed	with any ot	her				
materials		• •	••	••	6	"		"
Liquorice	• •	• •	••	••	5	"	- 1	"
Looking Glass	ses	• •	••	••	5	"		"
MACCAPONI								
MACCARON Maigana and		 in original 1		•••	5 5	"		19
Maizena and Mantel-pieces		rr originar i	JUACS		ə 7 <u>է</u>	"	ſ	. 23
Matches and		••	••	•••	5	"	- }	33
Mats	TIAL TESTAS	••	••		7 <u>}</u>	"	-	3)
Matting					$7\frac{1}{2}$	"	i	"
		• •		1	- 2	"	ı	"

			1	£	s. d.	1
Meats potted and preserved	l (in origina	l packages)		5		Ad valorem.
Millinery (exported as imp		••		6	,,	,,,
Musical Instruments		••		5	"	,,
Mustard				5	"	i '
1.2 4.0 4.1.4	•	• •		-	"	,,
NAILS]	$7\frac{1}{2}$		
Nuts of all kinds except Co	ecos Nuts	••		ő	0"1	the lb.
11 dts of all killus except Co	coa ivaes	••		O	V 1	the ib.
OIL, Vegetable, in bulk (e	veent Olive	and Palm)		0	0 6	the gallon.
- · · · · · · · · · · · · · · · · · · ·	n hottle				per cent.	
,, ,, or other, i	n bounc	••			0 6	the gallon.
D C	l nooltogog)	• •	• •	5		
	i packages)	• •	•••	0		the gallon.
Olives	jeu	• •	•••	_		
= 1 1 1	• •	••	•••		per cent.	
Oysters, Preserved	• •	• •	••	ວ	per cent.	Ad valorem.
DATNING 1 C.1				Λ	0 0	414
PAINTS and Colors	••	(.1/. 1:	. ; •	0	2 0	the cwt.
Paper, Writing, not otherw	use enumera	itea (on wn	ich		,	47 7
10 per cent. duty	has been pa	ud)	•	6	per cent.	Ad valorem.
,, Wrapping and Bag	s (on which	10 per ce	nt.	_		
duty has been pai	d)	• •		6	"	,,
" Hangings	• •		••	6	"	,,
Papier Maché Ware		• •		5	per cent.	Ad valorem.
Pearl Barley (in original pa	ckages as ir	aported)		0	1 0	the cwt.
Peas, Split (,,	••	· ,, ·)		0	1 0	,,
Pepper and Pimento, ungro	ound	"		0	0 1	the lb.
,, Cayenne				5	per cent.	Ad valorem.
n	• •			5	,,	,,
Pickles				5		
TO' (T2	• •	••		5	"	"
Pipes, Tobacco	••	• •	- 1	5	22	- 31
70 ° 1 ′	• •	• •	•••	Ĭ0	1" 0	the barrel.
TO . 1 TTT	• •	• •	•••			Ad valorem.
	• •	••	•••		-	
Portmanteaus	• •	••	•••	6	"	"
DACDDEDDY Winson Co		-J)		=		
RASPBERRY Vinegar (in	originai pa	ckages)		5	,, 01	,, ,,
Rice	• •	• •	•••	_0	-	the lb.
Rugs, woollen, cotton, or o	possum	• •	••]	0	per cent.	Ad valorem.
CLIDEL TERM / 61 / 6		c				
SADDLERY (of known for	reign manu	facture)	••	6	,,	"
Sad Irons	• •	• •	••	$7\frac{1}{2}$,,	"
	• •	• •	••	$7\frac{1}{2}$,,	, ,,,
		• •	••	0	$2 ext{ } 0$	the cwt.
" in bottles, jars, or tir	18	• •	••	_		Ad valorem.
	• • *	• •		0	2 0	the cwt.
	• •		••	5	per cent.	$Ad\ valorem.$
Scrim Cloth	• •	• •		6	,,	99
Shirts, White, Regatta,	Crimean,	Navy ser	ge,		1	
twilled, and fancy				6	,,	"
Silks, and all manufactures	containing	silk		6	,,	"
Soda Crystals (in original p				0	1 0	the cwt.
Spirits of Tar				0	0 6	the gallon.
Starch and Blue (in origina	l packages a	s imported)	5	per cent.	Ad valorem.
Stationery and Account Boo	oks (on whic	h 10 per cei	at.		·	
1 1 1 11	`			6	,,	,,
Steel				0	1 0	the cwt.
Sugar, Treacle and Molasse	es	• •		0	0 1	the lb.
Sulphur				0	1 0	the cwt.
Syrups					per cent.	Ad valorem.
* · · · * · · · · · · · · · · · · · · ·				-	1 202201	
TACKS			-	$7\frac{1}{2}$		
Tapioca, in bulk	•	• •		0	2" 0	the cwt.
	tino	• •	•••	_		Ad valorem.
,, in bottles, jars, or	01112	• •			per cent.	
	• •	• •	••	0	1 0	the barrel.
Tartaric Acid	• •	• •	•••	_	per cent.	Ad valorem.
Tea	• •	• •		0	0 6	the lb.
2						

		1	الممم				
Tinware (of known foreign manufac	ture)		£ s. d.	Ad valorem.			
Tools, Artificers', not otherwise enu			$7\frac{1}{2}$,,	,,			
Toys and Fancy Goods	••		5 ,,	"			
Trowsers, Moleskin and Cord			6 ,,	"			
Twine			6 ,,	"			
Turnery			5 ,,	"			
Trunks	• •		6 ,,	,,,			
Turpentine	• •	•••	0 0 6	the gallon.			
UMBRELLAS and Parasols			6 per cent.	$Ad\ valorem.$			
VARNISH (in original packages as	imported)		0 0 6	the gallon.			
Vermicelli	•••	••	5 per cent.	Ad valorem.			
WEIGHING Machines		[71				
	• •	•••	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	the owt			
Whiting and Chalk	enumerated	and	0 1 0	the cwt.			
Woollen Manufactures not otherwise all articles made of wool mixe							
materials	a with any o	LICI	6 per cent	Ad valorem.			
Woodenware not otherwise enume	rated (of kn	own	o per cont.	210 outor cire.			
foreign manufacture)	••		5 ,,	"			
7TNC Shoot			71				
ZINC, Sheet	nd Dining	•••	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	the cwt.			
Manufactures not otherwise				Ad valorem.			
,, Manufactures not otherwise	Chamciated	•••	72 per cent.	market in the second se			
SECO	ND SCHEDI	ULE.					
	Говм А.						
FORM FOR CLAIM FOR DRAWBACK UPON GOODS SUBJECT TO AN AD VALOREM DUTY.							
Port of , New Zealand.							
Her Majesty's Government, Dr.	o						
£ s. d.							
To drawback of duty upon the goods specified in Export Warrant?							
No. , 18 , and exported on the for S Total amount of invoice							
	LOUNT MINGUILD	01 111 0					
]	Drawback at		per cent	•			
I, , of , carrying	g on business	at	under the	style and title			
of , do hereby declare that the	e goods above	specin	ed have been i	anded at			
as per certificate at the back hereof, and is alone entitled to the drawback							
hereby claim.	mercon, and	WILLOW	I on behan o	i the said him			
-	Signature of C	laiman	.t				
Declared before me at the Custom day of ,	House, this	}					
day of ,	18 .	5					
Examined and found correct—	\mathbf{A}_{I}	prove	i—				
Landing S				or of Customs.			
Received this day of	, 18	, from	the Collector	of Customs, the			
sum of pounds shill	lings and			payment of the			
above drawback.			,				
Canaras	OB MEET COM						
I, , of , trading	OF THE CONG under the st	vle an	d title of	da harah			
I, , of , trading under the style and title of , do hereby declare that the goods or merchandise hereinafter described have been landed at this							

declare that the goods or merchandise hereinafter described have been landed at this port between the and the ,18 ,from on board the of , whereof is at present master, viz.:—

Marks . Numbers . Description of Goods . Value

And I further declare that the goods are of the value herein represented, being the actual purchase money paid by me to , of , or to be paid upon the following terms, i.e., without any rebate, discount, or other allowance, and that the said goods have arrived in good order.

goods have arrived in good order.

Signature of Consignee-

Declared before me at the Custom House, this day of , 18 .

```
CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.
                         , Collector of Customs at the Port of
                                                                                             , hereby certify that the
goods above described were imported and landed at this port; that they were duly entered at the Custom House here on the day of ,18; that the said
goods were worth the duty at the time of such entry; and that the duties imposed by law in this Colony upon the said goods have been paid or secured to be paid at the
value above specified.
                                                                                          Collector of Customs.
                                                           [or British Consul, if no Collector of Customs].
Custom House,
                                                         FORM B.
FORM FOR CLAIM FOR DRAWBACK UPON GOODS SUBJECT TO A FIXED RATE OF DUTY.
                        , New Zealand.
Port of
                     Her Majesty's Government, Dr to
To drawback of duty upon the goods specified in Export Warrant
                         , 18
                                  , and exported on the
       No.
                                                                                 for
                                                      Total quantity ...
                                                      Drawback at
I , of , carrying on business at , under the style and title of , do hereby declare that the goods above specified were exported by the said firm and have been landed at , as per certificate at the back hereof, and that the said firm exported the said goods, and is alone entitled to the drawback thereon, and which I, on behalf of the said firm, hereby claim.
                                                      Signature of Claimant-
             Declared before me at the Custom House, this day of ,18 . }
                                                                    Approved-
Examined and found correct-
                                                    Landing Surveyor. Collector of Customs, 18, from the Collector of Customs, the
                                         day of
       Received this
                                                 shillings and
sum of
                        pounds
drawback.
     CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.
                        , Collector of Customs at the Port of
                                                                                      , hereby certify that the
goods above described were imported and landed at this port; that they were duly entered at the Custom House here on the day of ,18; that the said goods were worth the duty at the time of such entry; and that the duties imposed by law in this Colony upon the said goods have been paid or secured to be paid at the
value above specified.
                                    Collector of Customs.

[or British Consul, if no Collector of Customs].

(SEAL.)
Custom House,
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By Authority: George Didsbury, Government Printer, Wellington.