

(Hon. Mr. Reynolds.)

## Drawbacks.

### ANALYSIS.

Title.	4. Drawback of full duty allowed on goods exported in original packages, on certain conditions.
Preamble.	5. Drawback of duty paid under "The Customs Tariff Act, 1873."
1. Short Title.	6. Act to be read with "The Drawbacks Act, 1872."
2. Repeal of 4th and 5th sections of "The Drawbacks Act, 1872."	Schedules.
3. Amended rates of drawback.	

### A BILL INTITULED

AN ACT to repeal certain portions of "The Drawbacks Act, 1872," and to make other provisions in lieu thereof. Title.

WHEREAS 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:—

5 **1.** The Short Title of this Act shall be "The Drawbacks Act Amendment Act, 1873." Short Title.

10 **2.** The fourth and fifth sections of "The Drawbacks Act, 1872," (hereinafter referred to as "the said Act,") together with the Schedules to the said Act, shall not apply to drawback of duty allowed on goods 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and seventy-three, for one year from the date of the passing of this Act, after which they shall be and are hereby repealed. Repeal of 4th and 5th sections of "The Drawbacks Act, 1872."

15 **3.** There shall be allowed on the exportation to any port or place out of New Zealand of goods which are mentioned in the First Schedule hereto, a drawback of the duty paid thereon, not exceeding Amended rates of drawback.

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—

25 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 duty;

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.

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 \_\_\_\_\_ 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 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 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 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 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 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, 1853," except 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 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 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 importation.

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

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 drawback were duly entered and duty paid on importation under "The Tariff Act, 1873," or under such other Act as aforesaid.

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

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

## SCHEDULES.

## FIRST SCHEDULE.

	£	s.	d.	
ALMONDS, in shell .. .. .	0	0	1	the lb.
Almonds, shelled .. .. .	0	0	3	"
Apparel and Ready-made Clothing, and all Articles made up wholly or in part from silk, cotton, linen, or wool, or of other or of mixed materials	6	per cent.		<i>Ad valorem.</i>
Apples, dried .. .. .	0	0	1	the lb.
Axles, Axle Arms and Boxes .. .. .	7½	per cent.		<i>Ad valorem.</i>
Arrowroot, in bulk (in original packages as imported)	0	0	0½	the lb.
" in bottles, jars, or tins .. .. .	5	per cent.		<i>Ad valorem.</i>
Arsenic .. .. .	0	4	0	the cwt.
BAGGING, Bags, Sacks, and Woolpacks, empty ..	6	per cent.		<i>Ad valorem.</i>
Baking Powder .. .. .	5	"		"
Bellows .. .. .	7½	"		"
Bicarbonate of Soda .. .. .	5	"		"
Blacking .. .. .	5	"		"
Blacklead .. .. .	7½	"		"
Blankets .. .. .	7½	"		"
Blind Cord and Tape .. .. .	6	"		"
Boots, Shoes, Slippers, and Goloshes (of known foreign manufacture) .. .. .	6	"		"
Brass Manufactures not otherwise enumerated ..	7½	"		"
Brushware not otherwise enumerated, and Brooms ..	5	"		"
Buckets and Tubs, of iron .. .. .	7½	"		"
CANDLES, other than tallow (in original packages as imported) .. .. .	0	0	1	the lb.
Capers .. .. .	5	per cent.		<i>Ad valorem.</i>
Caps, apparel .. .. .	6	"		"
Carpet Bags .. .. .	6	"		"
Carpets .. .. .	7½	"		"
" of hemp, coir, or jute .. .. .	7½	"		"
Carraway Seeds .. .. .	5	"		"
Catsup .. .. .	5	"		"
Cement and Plaster of Paris .. .. .	0	1	0	the barrel.
Chains, except gold and silver, made of wire or rods of ½ an inch diameter and under .. .. .	7½	per cent.		the cwt.
China Ware, Porcelain and Parian Ware .. .. .	5	"		<i>Ad valorem.</i>
Chocolate .. .. .	0	0	3	the lb.
Chutney .. .. .	5	per cent.		<i>Ad valorem.</i>
Cocoa .. .. .	0	0	3	the lb.
Coffee, Raw .. .. .	0	0	3	"
" Essence of .. .. .	5	per cent.		<i>Ad valorem.</i>
Collars and Cuffs, of paper or other material ..	6	"		"
Combs .. .. .	6	"		"
Confectionery (of known foreign manufacture) ..	5	"		"
Copper Manufactures not otherwise enumerated ..	7½	"		"
Copying Presses .. .. .	7½	"		"
Cork Soles .. .. .	6	"		"
Clogs and Pattens .. .. .	6	"		"
Cotton Manufactures not otherwise enumerated, and all articles made of cotton mixed with any other material .. .. .	6	"		"
Cotton Counterpanes .. .. .	6	"		"
Cream of Tartar .. .. .	5	"		"
Curry Powder and Paste .. .. .	5	"		"
Cutlery .. .. .	7½	"		"
DESKS .. .. .	5	"		"
Drapery not otherwise enumerated .. .. .	6	"		"
Dressing Cases .. .. .	5	"		"
Drugs and Druggists' Sundries, and Apothecaries' Wares (in original packages) .. .. .	5	"		"
Drugget .. .. .	7½	"		"

	£	s.	d.	
EARTHENWARE .. .. .	5		per cent.	<i>Ad valorem.</i>
Engravings, Prints, Drawings, Paintings, and Pictures	5		"	"
Essences, flavouring .. .. .	5		"	"
FISH, potted and preserved .. .. .	5		"	"
"    Paste .. .. .	5		"	"
Floor Cloth .. .. .	7½		"	"
Forfar Shecting .. .. .	6		"	"
Fruits, bottled or preserved in Syrup (in original packages as imported) .. .. .	5		"	"
"    dried .. .. .	0	0	1	the lb.
Furniture and Cabinetware, of wood (of known foreign manufacture) .. .. .	5		per cent.	<i>Ad valorem.</i>
Furs .. .. .	6		"	"
GELATINE .. .. .	5		"	"
Glass, Crown and Sheet .. .. .	0	1	0	the 100 ft. spl.
"    Plate .. .. .	5		per cent.	<i>Ad valorem.</i>
Globes and Chimneys for Lamps .. .. .	5		"	"
Glassware .. .. .	5		"	"
Groats, prepared .. .. .	5		"	"
Grindery .. .. .	5		"	"
Gutta Percha Manufactures, not being Apparel .. .. .	7½		"	"
HARDWARE .. .. .	7½		"	"
Haberdashery (exported as imported) .. .. .	6		"	"
Hair Brushes .. .. .	5		"	"
Harness (of known foreign manufacture) .. .. .	6		"	"
Hats (of known foreign manufacture) .. .. .	6		"	"
Hessians .. .. .	6		"	"
Holloware .. .. .	7½		"	"
Horse Shoes .. .. .	7½		"	"
Hosiery .. .. .	6		"	"
INK, writing .. .. .	6		"	"
Iron Fencing Wire, Staples and Standards, straining posts and apparatus .. .. .	0	1	0	the cwt.
"    Gates and Gate Posts .. .. .	0	4	0	"
"    Galvanized Sheets, Tiles, Ridging, Guttering, Spouting, Rivets, Washers, Screws, Nails, and Wire Netting .. .. .	0	1	0	"
Ironmongery .. .. .	7½		per cent.	<i>Ad valorem.</i>
Isinglass .. .. .	5		"	"
JAMS, Jellies, and Marmalade (in original packages)	5		"	"
Japanned and Lacquered Metal Ware .. .. .	7½		"	"
LAMPS, Lanterns, and Lamp Wick .. .. .	7½		"	"
Lasts and Shoemakers' Wooden Pegs .. .. .	5		"	"
Lead Piping .. .. .	7½		"	"
"    Manufactures not otherwise enumerated .. .. .	7½		"	"
Leather Bags .. .. .	6		"	"
Leather Cloth Bags .. .. .	6		"	"
"    Cloth .. .. .	6		"	"
"    Leggings .. .. .	6		"	"
"    Manufactures not otherwise enumerated .. .. .	6		"	"
Linen Manufactures not otherwise enumerated, and all articles made of linen mixed with any other materials .. .. .	6		"	"
Liquorice .. .. .	5		"	"
Looking Glasses .. .. .	5		"	"
MACCARONI .. .. .	5		"	"
Maizena and Corn Flour (in original boxes) .. .. .	5		"	"
Mantel-pieces .. .. .	7½		"	"
Matches and Wax Vestas .. .. .	5		"	"
Mats .. .. .	7½		"	"
Matting .. .. .	7½		"	"



	£	s.	d.	
Tinware (of known foreign manufacture) ..	7½		per cent.	<i>Ad valorem.</i>
Tools, Artificers', not otherwise enumerated ..	7½		"	"
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.		 <i>Ad valorem.</i>
VARNISH (in original packages as imported) ..	0	0	6	the gallon.
Vermicelli .. .. .	5		per cent.	<i>Ad valorem.</i>
 WEIGHING Machines .. .. .	 7½	 "		 "
Whiting and Chalk .. .. .	0	1	0	the cwt.
Woolen Manufactures not otherwise enumerated, and all articles made of wool mixed with any other materials .. .. .	6		per cent.	<i>Ad valorem.</i>
Woodenware not otherwise enumerated (of known foreign manufacture) .. .. .	5		"	"
 ZINC, Sheet .. .. .	 7½	 "		 "
„ Tiles, Ridging, Guttering, and Piping ..	0	1	0	the cwt.
„ Manufactures not otherwise enumerated ..	7½		per cent.	<i>Ad valorem.</i>

## SECOND SCHEDULE.

## FORM A.

FORM FOR CLAIM FOR DRAWBACK UPON GOODS SUBJECT TO AN AD VALOREM DUTY.

Port of \_\_\_\_\_, New Zealand.

Her Majesty's Government, Dr. to

		£	s.	d.
To drawback of duty upon the goods specified in Export Warrant } No. _____, 18____, and exported on the _____ for _____	Total amount of invoice .. .. .	_____	_____	_____
Drawback at _____ per cent. ....		_____	_____	_____

I, \_\_\_\_\_, of \_\_\_\_\_, carrying on business at \_\_\_\_\_ under the style and title of \_\_\_\_\_, do hereby declare that the goods above specified 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\_\_\_\_ }

Examined and found correct—

Approved—

Received this \_\_\_\_\_ day of \_\_\_\_\_, 18\_\_\_\_, from the Collector of Customs, the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence, in full payment of the above drawback.

## CERTIFICATE OF THE CONSIGNEE.

I, \_\_\_\_\_, of \_\_\_\_\_, trading under the style and title of \_\_\_\_\_, do hereby 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.

Signature of Consignee—

Declared before me at the Custom House, this }  
day of \_\_\_\_\_, 18\_\_\_\_ }

CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.

I, , 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.

Custom House, , 18 . } (SEAL.) [or British Consul, if no Collector of Customs]. Collector of Customs.

FORM B.

FORM FOR CLAIM FOR DEAWBACK UPON GOODS SUBJECT TO A FIXED RATE OF DUTY.

Port of , New Zealand. Her Majesty's Government, Dr to £ s. d To drawback of duty upon the goods specified in Export Warrant } No. , 18 , and exported on the 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 . } Examined and found correct— Approved— Landing Surveyor. Collector of Customs. Received this day of , 18 , from the Collector of Customs, the sum of pounds shillings and pence, in full payment of above drawback.

CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.

I, , 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.

Custom House, , 18 . } (SEAL.) [or British Consul, if no Collector of Customs]. Collector of Customs.