

Mr. McCallum.

EXCISE TARIFF.

ANALYSIS.

Title.	3. Act not to apply if conditions of labour fair and reasonable.
1. Short Title.	4. Consumers protected.
2. Excise duties imposed on locally manufactured goods.	5. Authorities to fix fair and reasonable prices.

A BILL INTITULED

AN ACT relating to Duties of Excise on certain Manufactured Goods. Title.

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

1. This Act may be cited as the Excise Tariff Act, 1920, and shall form part of and be read together with the Customs Duties Act, 1908, and the Customs Law Act, 1908, and all amendments of the same. Short Title.

2. Duties of excise shall, on and from the first day of January, nineteen hundred and twenty-one, be imposed on all the classes of goods specified in the Schedule to the Customs Duties Act, 1908, which are being manufactured and sold within the Dominion, at the rates specified in the said Schedule: Excise duties imposed on locally manufactured goods.

Provided that a rebate to the extent of the amount of the Customs duties already paid on the importation of goods or material used in connection with the said manufactured goods shall be made in every case.

3. This Act shall not apply to goods manufactured by any person in any part of the Dominion under conditions, as to the remuneration of labour, which— Act not to apply if conditions of labour fair and reasonable.

(a.) Are declared by resolution of both Houses of Parliament to be fair and reasonable; or

(b.) Are in accordance with the terms of an industrial agreement or award filed under the Industrial Conciliation and Arbitration Act, 1908, or any amendments thereof; or

(c.) Are on an application made for the purpose to the President of the Arbitration Court declared to be fair and reasonable by him or by a Judge of the Supreme Court of New Zealand.

Consumers
protected.

4. Notwithstanding section *three* hereof, this Act shall apply to all the classes of goods referred to in section *two* hereof, manufactured and sold by any person in any part of the Dominion of New Zealand if the same are not obtainable by the public at prices fixed by the Board of Trade established under the Board of Trade Act, 1919. 5
Such Board in fixing such prices shall have regard to the price of labour in New Zealand as compared with the price of labour in the country where the imported goods of a similar nature are manufactured.

Authorities to fix
fair and reasonable
prices.

5. The authorities referred to in paragraph (c) of section *three* 10
hereof, or one of them, shall in all cases of dispute and, on application being made in a summary manner, from time to time fix and establish, and when necessary vary, the fair and reasonable prices to be paid in terms of the *last preceding* section.