

# Supplementary Order Paper

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## HOUSE OF REPRESENTATIVES

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Thursday, the 9th Day of November 1967

### CUSTOMS AMENDMENT BILL

*Amendments Proposed by His Excellency the Administrator of the Government*

*Clause 5:* To add the following as subclauses (2) and (3):

(2) Subsection (1) of this section shall be deemed to have come into force on the first day of January, nineteen hundred and sixty-seven (being the date of the commencement of the principal Act).

(3) Notwithstanding anything in section 112 of the Customs Act 1913, duty at the rate fixed by the Excise Duty (Spirits) Order 1960 shall be deemed to have been payable, after the commencement of that order, on goods of the classes or kinds specified in the Schedule to that order and—

(a) Manufactured in a manufacturing warehouse licensed under that Act; and

(b) Entered for home consumption before the commencement of the principal Act—

as if those goods had been made by a process involving distillation in New Zealand.

*Schedule:* To add the following item:

The Customs Tariff Amendment Order (No. 5) 1967	1967/231
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### EXPLANATORY NOTE

*Clause 5:* These amendments are for the purpose of validating the action of the Customs Department in collecting excise duty, on certain spirits made in a manufacturing warehouse, at the lower rate fixed for distilled spirits by the Excise Duty (Spirits) Order 1960 and its successor the Excise Duty (Spirits) Order 1967, instead of at the higher rate payable in respect of imported spirits.

The effect of the proposed new *subclause (2)* is that the rates fixed by the 1960 order and (since 4 May 1967) the 1967 order are deemed to have been the rates payable since the commencement of the principal Act (1 January 1967).

The effect of the proposed new *subclause (3)* is that the rate fixed by the 1960 order is deemed to have been the rate payable under the repealed Customs Act 1913 during the period from 1 April 1960 to 1 January 1967.

*Schedule:* This amendment adds to the Orders in Council confirmed by the Bill an Order in Council made and tabled since the introduction of the Bill.