

Additional Regulations under the Tobacco Act, 1908.

LIVERPOOL, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this eighth day of October, 1918.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

WHEREAS it is expedient to revoke the following regulations made under the Tobacco Act Amendment Act, 1896, the Tobacco Act, 1908, and the Finance Act, 1917, namely,—

The regulations made on the eleventh day of January, one thousand eight hundred and ninety-seven, and published in the *New Zealand Gazette* of the twenty-eighth day of January, one thousand eight hundred and ninety-seven;

The regulations made on the fourth day of February, one thousand nine hundred and eighteen, and published in the *New Zealand Gazette* of the fourteenth day of February, one thousand nine hundred and eighteen;

and to make new regulations in lieu thereof :

Now, therefore, His Excellency the Governor-General of the Dominion of New Zealand, in pursuance and exercise of the powers and authorities conferred upon him by the Tobacco Act, 1908, as amended by the Finance Act, 1917, and of all other powers and authorities enabling him in that behalf, and acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke the aforesaid regulations, and doth make the following regulations in lieu thereof; and doth hereby direct that this Order shall have effect on and from the first day of January, one thousand nine hundred and nineteen.

REGULATIONS.

1. APPLICATIONS for warrants under section 28 of the Tobacco Act, 1908, shall be made to a Collector of Customs appointed by the Minister of Customs in that behalf, and shall contain a precise description of the premises in which the applicant proposes to keep and use a cutting machine, or (as the case may be) to make cigarettes by hand from duty-paid manufactured tobacco.

2. The warrants shall be in the form set forth in Schedule A hereto.

3. An application for a warrant to make cigarettes under subsection (1) (b) of the aforesaid section 28 shall be accompanied by a declaration to be made by the applicant in the form set forth in Schedule B hereto.

4. All warrants under the subsection aforesaid shall terminate on 31st December following the date of issue. All warrants under subsection (a) of aforesaid section 28 shall remain in force until cancelled.

Any warrant under subsections 1 (a) or 1 (b) of said section 28 may be cancelled by a Collector of Customs if the warrant holder commits a breach of the provisions of the said Act or these regulations.

5. The scale of fees payable under subsection (3) of section 28 of the Tobacco Act, 1908, as amended by section 51 of the Finance Act, 1917, shall be as follows:—

For an annual warrant to make cigarettes, where the number of cigarettes intended to be made as specified in the declaration of the manufacturer, made in accordance with Schedule B hereto, does not exceed 50,000: £10.

Where the number of cigarettes to be made exceeds 50,000, for every 5,000 cigarettes or fraction thereof intended to be made in excess of 50,000: £1.

6. (a.) Every holder of a warrant to manufacture cigarettes by hand from duty-paid manufactured tobacco shall keep a book, in the form set forth in Schedule C hereto, showing the particulars indicated in that Schedule.

(b.) Every warrant-holder referred to in subclause (a) of this regulation shall enter in the book aforesaid, day by day and every day upon which manufacture takes place, the names of the persons actually employed in making cigarettes and the number of cigarettes made by each; also any other particulars indicated in the said book.

(c.) The book aforesaid shall be open at all times to the inspection of any Officer of Customs, who may take extracts therefrom.

(d.) Every warrant-holder referred to in subclause (a) of this regulation shall, on or before the tenth day of each month, render to the Collector of Customs a correct transcript from the book aforesaid, setting forth in full the particulars for the preceding month as entered in the aforesaid book.

(e.) The transcript rendered to the Collector of Customs shall be verified by declaration before the Collector of Customs or an Officer of Customs, a Customs Agent, a Postmaster, or a Solicitor, as follows:—

I, _____, do hereby declare that the particulars contained herein are true and correctly stated in every respect.

Warrant-holder.

Declared before me at _____, this _____ day of _____, 19 _____.

7. Every holder of a warrant to manufacture cigarettes by hand from duty-paid manufactured tobacco shall, if so required, produce to the Collector of Customs, or to any officer authorized by him, all books, invoices, or papers kept by him in the pursuance of his business, showing the amount of tobacco of every kind brought on to his premises, and also showing how the same has been disposed of.

8. The Collector of Customs may examine on oath every holder of a warrant to manufacture cigarettes from duty-paid manufactured tobacco concerning the quantity of tobacco brought on to his premises, or disposed of, whether by manufacture or otherwise, during any period or at any time in his possession.

9. In the event of any warrant being lost the Collector of Customs may issue a duplicate thereof to the person to whom it was issued, on being satisfied by a statutory declaration, or such other further evidence as he may require, that the original has been lost and cannot, after full search, be found. There shall be payable for each duplicate the fee of 2s. 6d.

10. Every person who commits a breach of these regulations is liable to a fine of not less than £5 or more than £50 for each offence.

SCHEDULE A.

WARRANT FOR TOBACCO-CUTTING MACHINE.

No. _____, Collector of Customs at _____, do hereby authorize _____, whose business premises are situated at _____, to keep and use a tobacco-cutting machine on the said premises, but not elsewhere, for cutting duty-paid manufactured tobacco for sale, or to be used in making cigarettes by hand under a warrant in that behalf, if such warrant is duly issued.

Collector of Customs.

Dated at _____ this _____ day of _____, 19 _____.

WARRANT FOR MAKING CIGARETTES BY HAND.

No. _____, Collector of Customs at _____, do hereby authorize _____, whose business premises are situated at _____, to make a quantity not exceeding _____ cigarettes by hand on the said premises, but not elsewhere, from duty-paid manufactured tobacco, for sale at such premises, but not elsewhere. This warrant shall remain in force until the 31st December, 19 _____.

Collector of Customs.

Dated at _____ this _____ day of _____, 19 _____.

SCHEDULE B.

FORM OF DECLARATION TO ACCOMPANY APPLICATION FOR WARRANT TO MAKE CIGARETTES BY HAND FROM DUTY-PAID MANUFACTURED TOBACCO.

I, _____, of _____, having made application to the Collector of Customs at _____ for a warrant to make cigarettes by hand from duty-paid manufactured tobacco, do hereby solemnly and sincerely declare as follows:—

1. The quantity of cigarettes made by me during the year ended the 31st day of December, 19 _____, was _____ thousand.*

2. The quantity of cigarettes which will be made by me during the year ending the 31st day of December, 19 _____, will, to the best of my knowledge and belief, not exceed _____ thousand, and on that scale I have duly forwarded with my application the prescribed fee of £ _____.

[Signature.]

Declared before me at _____ this _____ day of _____, 19 _____.

Collector of Customs.

* This paragraph should be struck out in the case of an applicant who is not making cigarettes at the date of his application.