

## New Zealand.



Title.

ANALYSIS

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1922, No. 14.

Title.

AN ACT to amend the Customs Act, 1913.

[28th September, 1922.]

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

Short Title.

1. This Act may be cited as the Customs Amendment Act, 1922, and shall be read together with and deemed part of the Customs Act, 1913 (hereinafter referred to as the principal Act).

Section 5 of principal Act (relating to control of goods by Customs) extended.

2. Section five of the principal Act is hereby amended by inserting, after the words "laden in parts beyond the seas" in paragraph (d), the words "and as to ships' stores wherever laden."

Obligation of owner to furnish reports and manifests on arrival of ship in port.

3. Section thirty-one of the principal Act is hereby amended as follows:—

(a.) By inserting, after the words "the master" in the introductory words of subsection one, the words "or owner":

(b.) By inserting, after the words "the master" in subsection three, the words "or owner":

(c.) By inserting, after the words "the master" in subsection four, the words "and owner"; and by inserting, before the word "liable" in the same subsection, the word "severally."

Section 43 of principal Act (relating to duty payable on ships' stores) amended.

4. Section forty-three of the principal Act is hereby amended by inserting, after the words "having on board any stores" in subsection one, the words "shipped under the authority of that section or."

5. Section one hundred and fifty of the principal Act is hereby amended by adding to subsection one the following proviso :—

“ Provided that, with the approval of the Minister in any case, the Comptroller may allow a remission of duty under this section in respect of any warehoused goods, notwithstanding that such goods may not have been warehoused for the period aforesaid.”

Section 150 of principal Act (relating to remission of duty on warehoused goods) amended.

6. The principal Act is hereby amended as follows with respect to matters outside the limits of the territorial waters of New Zealand, that is to say :—

Excluding powers of Customs officers with respect to matters outside New Zealand territorial waters.

(a.) By omitting from subsection one of section one hundred and sixty-five the word “ whether,” and also the words “ or without ” :

(b.) By omitting from subsection one of section one hundred and sixty-six the word “ whether,” and also the words “ or not ” :

(c.) By repealing section one hundred and seventy-seven :

(d.) By repealing section two hundred and six :

(e.) By omitting from section two hundred and fifty-three the words “ or at sea ” :

(f.) By omitting from section two hundred and sixty-eight the words “ Except in the case of a ship which has unlawfully departed from a port of entry,” and also the words “ but the right of seizure shall not be affected by the fact that the ship was not within any such port or waters at the time of the act or event which rendered it liable to detention ” :

(g.) By omitting from section two hundred and seventy the words “ or in respect of the offence of coming into New Zealand after any such offence committed in waters out of New Zealand.”

7. (1.) The special duty chargeable pursuant to section thirteen of the Customs Amendment Act, 1921, in respect of goods imported from countries having a depreciated currency shall, in the case of goods imported from countries where the depreciation in the commercial or banking value of the monetary unit in relation to the sovereign exceeds at the date of exportation ninety per centum of the value of that unit in accordance with the mintage rate of exchange, be such *ad valorem* duty as the Governor-General may from time to time, by Order in Council, determine.

Varying rates of special duty on goods from countries having depreciated currencies.

(2.) In exercise of the authority conferred on him by section thirteen of the Customs Amendment Act, 1921, as amended by section eighteen of the Finance Act, 1921–22, to fix the classes or kinds of goods in respect of which the special duty aforesaid shall be charged, the Minister may fix the class of any goods by reference to their country of origin, and in such other manner as he thinks proper.

(3.) The Second Schedule to the Customs Amendment Act, 1921, is hereby amended by omitting so much thereof as relates to the special duty chargeable on goods from countries where the rate of depreciation in the currency exceeds ninety per centum.

Consequential amendment.

8. Section twenty-three of the Customs Amendment Act, 1921, is hereby amended by adding to subsection two the following proviso :—

“ Provided that in the case of any goods being the produce or manufacture of a country not forming part of the British dominions, and being goods of a class or kind produced in some part of the British

Further provisions for valuation of goods for assessment of Customs duties in certain cases.

dominions, the Minister may, in the exercise of the powers conferred on him by the foregoing provisions of this section, determine a nominal value of those goods (whether such value is in his opinion the true current domestic value or not) if in his opinion the importation of those goods would, save for the provisions of this section, be likely to prejudicially or injuriously affect any industry or business established or carried on in New Zealand or elsewhere in the British dominions. The nominal value so determined shall be such that the cost of the goods to the importer, including the duty payable thereon, shall not exceed by more than twenty per centum the cost of similar goods, as determined by the Minister, including the duty thereon, imported from and being the produce or manufacture of some part of the British dominions. The nominal value fixed by the Minister shall be final, and shall, for the purposes of the assessment of duties, be deemed to be the current domestic value."

Special provision for fixing current domestic value of goods imported through intermediate country.

9. (1.) In this section the expression "intermediate country" means the country, not being the country of origin, from which any goods are imported into New Zealand.

(2.) Notwithstanding anything in section one hundred and fourteen of the principal Act, the current domestic value of any goods imported into New Zealand from an intermediate country may, in such cases as the Governor-General by Order in Council prescribes, be assessed at an amount exceeding, by such percentage as may be prescribed, the current domestic value of those goods in the country from which they were exported to the intermediate country at the time of their exportation to that country.

Comptroller or Collector may require production of documents relative to goods.

10. (1.) The Comptroller or any Collector may, by order under his hand and the seal of the Customs, require any person to produce for inspection by him or by any specified officer of Customs all or any receipts, records, or other documents relative to any goods with reference to which any question has arisen under the Customs Acts; and to allow the Comptroller, Collector, or other officer as aforesaid to make copies of or extracts from any such receipts, records, or documents; and to appear before the Comptroller, Collector, or other specified officer as aforesaid, and to answer all questions put to him concerning any such goods, or such receipts, records, or documents as aforesaid.

(2.) Every person who fails or refuses to conform to any requisition under this section shall be liable to a penalty of fifty pounds.

(3.) An order under this section may be directed to any corporation or local authority, or to any member, officer, or servant of any such corporation or local authority.