

New Zealand.



ANALYSIS.

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1931, No. 30.

Title.	AN ACT to impose Duties of Customs and Excise, and to amend the Customs Acts. [9th November, 1931.]
	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 Acts Amendment Act, 1931.

PART I.

CUSTOMS DUTIES.

This Part to be read with Customs Act, 1913.

Abolition of certain existing duties of Customs and substitution of duties of Customs in accordance with Part II of First Schedule hereto.

2. This Part of this Act shall be read together with and deemed part of the Customs Act, 1913 (hereinafter in this Part referred to as the principal Act).

3. (1) On the passing of this Act and thereafter while this Part remains in force, but subject to any provisions of the Customs Acts as to the alteration of duties, Customs duties shall be levied, collected, and paid on goods of the kinds or classes mentioned in Part II of the First Schedule hereto in accordance with the following provisions, namely :—

- (a) On such goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 1 of the said Part II of the said Schedule :
- (b) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties (if any) set forth in Column No. 2 of the said Part II of the said Schedule.

(2) So much of the First Schedule to the Customs Amendment Act, 1927, as amended by the Customs Acts Amendment Act, 1930, as is set out in Part I of the First Schedule hereto is hereby consequentially repealed, and Part II of the First Schedule hereto is hereby substituted therefor, and shall be deemed to form part of the Tariff.

Imposition of primage duty on goods not otherwise dutiable.

4. (1) Notwithstanding anything to the contrary in this or any other Customs Act, there shall be levied, collected and paid upon all goods (other than goods of the classes or kinds mentioned in the Second Schedule hereto) which are imported into New Zealand after the passing of this Act, and which are not otherwise liable to duties of Customs, a duty of Customs (hereinafter referred to as primage duty) of three per centum of the value thereof.

(2) The Governor-General may from time to time, by Order in Council, exempt any other class of goods from the primage duty hereby imposed, and may in like manner revoke any exemption (whether such exemption is in respect of goods specified in the Second Schedule hereto or in any such Order in Council).

(3) The declaration referred to in section one hundred and fifteen of the principal Act shall not be required with respect to goods liable to primage duty under this section unless demanded by the Collector.

(4) The surtax imposed by section five of the Customs Acts Amendment Act, 1930, shall not be payable on goods liable to primage duty under this section.

5. Section four of the Customs Acts Amendment Act, 1930, is hereby amended by inserting, after the words "otherwise payable" in subsection two, the words "in accordance with the General Tariff"; and by adding to the subsection the words "and the several rates of duty fixed in respect of such goods by the General Tariff shall be deemed to be amended accordingly".

Section 4 of Customs Acts Amendment Act, 1930, amended.

6. The surtax under section five of the Customs Acts Amendment Act, 1930, chargeable on goods included in the Tariff items numbered 69 and 70 in Part II of the First Schedule hereto, shall, in the case of such goods imported into New Zealand or entered therein for home consumption after the passing of this Act, be computed at the rate prescribed in paragraph (a) of subsection one of that section.

Rate of surtax on goods included in Tariff items 69 and 70.

7. Section eleven of the Customs Amendment Act, 1921, is hereby amended by repealing subsection four and substituting the following subsection:—

Section 11 of Customs Amendment Act, 1921, amended.

"(4) For the purposes of this section the actual selling-price of any goods shall be deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser in respect of those goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the principal Act. In every such case the amount payable as aforesaid in respect of any goods shall be ascertained as if the parties had agreed that payment for those goods should be made in New Zealand. If in relation to this section any question arises as to whether or not any payment is in accordance with usual commercial practice, it shall be determined by the Minister."

8. Section twelve of the Customs Amendment Act, 1927, is hereby amended by adding the following words: "The Minister may also in like manner determine the free-on-board export cash price of any goods if he is satisfied that such goods are being imported into New Zealand in quantities or of qualities that in the ordinary course of business are not sold in the country of export for export elsewhere than to New Zealand."

Section 12 of Customs Amendment Act, 1927, amended.

9. (1) If the Minister is satisfied that the value of New Zealand currency is depreciated in relation to the currency of any country from which any wheat or wheat-flour is imported into New Zealand, and that by reason of such depreciation the amount payable in accordance with usual commercial practice by the importer or purchaser is greater than it otherwise would have been, he may, in his discretion, direct that the amount of duty payable on such wheat or wheat-flour shall be reduced by an amount, to be determined by him, not being greater than the difference between the amount payable by the importer or purchaser as aforesaid and the amount that would have been payable if the value of the New Zealand currency was not so depreciated, and duty shall be levied, collected, and paid on such wheat or wheat-flour accordingly.

Special provisions as to duties on wheat and wheat-flour imported from countries whose currency in relation to New Zealand currency is appreciated or depreciated.

(2) If the Minister is satisfied that the value of the currency of any country from which any wheat or wheat-flour is imported into New Zealand is depreciated in relation to the currency of New Zealand, and that by reason of such depreciation the amount payable in accordance with usual commercial practice by the importer or purchaser is less than it otherwise would have been, he may, in his discretion, direct that the amount of duty payable on such wheat or wheat-flour shall be increased by an amount to be determined by him, not being greater than the difference between the amount payable by the importer or purchaser as aforesaid and the amount that would have been payable if the value of the currency of the country of exportation was not so depreciated, and duty shall be levied, collected, and paid on such wheat or wheat-flour accordingly.

(3) If at any time it appears to the Minister that the provisions of this section with respect to the payment of duty on any wheat or wheat-flour are being evaded in any manner whatsoever, he shall determine the amount of duty properly chargeable on such wheat or wheat-flour, and duty shall be levied, collected, and paid thereon accordingly.

(4) If in relation to this section any question arises as to whether or not any payment is in accordance with usual commercial practice, it shall be determined by the Minister.

(5) For the purposes of this section the term "wheat-flour" includes wheat-meal and similar preparations of wheat.

Additional revenue
received from duty
on motor-spirits to
form part of
Consolidated Fund.

10. All moneys received under Tariff item numbered 394 (7) as Customs duties in respect of motor-spirits, in excess of the amount that would have been so received if this Act had not been passed, shall be deemed for all purposes to be ordinary Customs revenue, and shall be dealt with accordingly, and nothing in the Motor-spirits Taxation Act, 1927, shall apply with respect thereto.

Duty on
motor-spirits
manufactured in
New Zealand.

11. (1) In this section the term "motor-spirits" has the same meaning as in Tariff item numbered 394 (7).

(2) Duty at the rate for the time being prescribed by the British Preferential Tariff (including primage or surtax, if any) in respect of goods included in Tariff item numbered 394 (7) shall be levied, collected, and paid on all motor-spirits manufactured in New Zealand after the commencement of this section.

(3) Such duty shall be deemed to be revenue of Customs within the meaning of the principal Act, and shall be recoverable accordingly by action at the suit of the Crown.

(4) The provisions of the Motor-spirits Taxation Act, 1927, as to the application of Customs duty paid on motor-spirits imported into New Zealand, and as to the refund thereof in certain circumstances, shall apply with respect to the duty paid under this section on motor-spirits manufactured in New Zealand in all respects as if such motor-spirits had been imported into New Zealand.

(5) The Governor-General may by Order in Council make such regulations as may be necessary, expedient, or convenient for ensuring the collection of duty payable under this section. In such regulations any of the provisions of the Customs Acts, with such modifications as may be considered necessary, may be applied for the purposes of this section.

(6) This section shall come into force on such date as may be specified in that behalf by the Governor-General by Order in Council published in the *Gazette*.

12. Notwithstanding anything in section one hundred and twelve of the principal Act, there shall be levied, collected, and paid on goods of the kinds specified in the Third Schedule hereto, if manufactured in a manufacturing warehouse and entered for home consumption after the passing of this Act, the duties (if any) therein set forth, and in addition a surtax equal to one-twentieth of those duties.

Prescribing rates of duty on certain classes of goods produced in manufacturing warehouses.

13. Section seventy-nine of the principal Act is hereby amended by adding to subsection one thereof the following words: "and, in the case of a warehouse which in the opinion of the Minister requires special supervision, an additional license fee of an amount to be determined by the Minister, not exceeding in any case two hundred pounds per annum".

Provision for additional license fee in respect of certain warehouses.

14. (1) Nothing in the foregoing provisions of this Act shall affect the agreement for Customs reciprocity made between the Governments of New Zealand and the Commonwealth of Australia and ratified by the Tariff Agreement (New Zealand and Australia) Ratification Act, 1922, or shall affect any Order in Council, notice, or other act of authority made, given, or done pursuant to or for the purposes of or in relation to that agreement.

Saving of agreement with Commonwealth of Australia.

(2) Subject to the terms of the agreement referred to in the last preceding subsection, the Minister may, by notice published in the *Gazette*, at any time apply the duties and exemptions from duty set forth in Column No. 1 of Part II of the First Schedule hereto, or the surtax imposed by section five of the Customs Acts Amendment Act, 1930, to any goods specified or referred to in such notice, and being the produce or manufacture of the Commonwealth of Australia:

Provided that no primage duty shall be payable on any goods on which surtax is imposed pursuant to this subsection.

(3) Except as provided in section four of this Act the duties and exemptions from duty in force at the passing of this Act in respect of goods being the produce or manufacture of the Commonwealth of Australia shall, notwithstanding the repeal or amendment of any enactment by this Act, continue in force unless and until they are altered in accordance with the provisions of the last preceding subsection or otherwise in accordance with the Customs Acts.

15. Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventh day of September, nineteen hundred and twenty-five, and published in the *Gazette* of the tenth day of the same month (fixing rates of duty and exemptions from duty in respect of certain goods being the produce or manufacture of the Union of South Africa):

Saving of agreement with South Africa.

Provided that while such Order in Council remains in force no higher duty shall be levied on any such goods than would be levied if the goods were the produce or manufacture of Great Britain.

16. Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with or modify the provisions of certain Orders in Council under the Customs Acts made respectively on the twentieth

Saving of certain Orders in Council under Customs Acts.

day of August, nineteen hundred and thirty, and the first day of June, nineteen hundred and thirty-one, and published respectively in the *Gazette* of the twenty-first day of August, nineteen hundred and thirty, and the first day of June, nineteen hundred and thirty-one.

Special provisions
as to Cook Islands.

17. (1) The duties and exemptions from duty provided for in this Part of this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties and exemptions in force in those islands on the passing of this Act shall continue to be in force and allowed.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Act in respect of any goods shall be in force in the Cook Islands, and the duties and exemptions from duty in force therein with respect to such goods on the passing of this Act shall cease and determine :

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

PART II.

BEER DUTY.

This Part to be
read with Part III
of Finance Act,
1915.

Fixing rates of
duty on beer
brewed in New
Zealand.

18. This Part of this Act shall be read together with and deemed part of Part III of the Finance Act, 1915 (relating to beer duty).

19. (1) Duty in accordance with Part III of the Finance Act, 1915, shall be payable on all beer brewed in New Zealand of which the worts are pitched for fermentation after the passing of this Act, as follows :—

- (a) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of one shilling and sixpence per gallon of the beer ; and
- (b) Where the specific gravity of the worts exceeds 1,047, the duty per gallon shall be at the rate aforesaid, increased by one-sixteenth of a penny for every unit of specific gravity above 1,047.

(2) Such duty shall be deemed to be revenue of Customs within the meaning of the Customs Act, 1913, and shall be recoverable accordingly by action at the suit of the Crown.

(3) For the purposes of Part III of the Finance Act, 1915, the specific gravity of distilled water at sixty degrees Fahrenheit shall be taken at 1,000, and the specific gravity of worts shall be considered in relation thereto.

Repeal.

(4) Section eighteen of the Customs Acts Amendment Act, 1930, is hereby repealed.

Modification of
provisions as to
computation of
supervision fees
for breweries.

20. Section thirty-eight of the Finance Act, 1915, is hereby amended by adding, after the first proviso to subsection five thereof, the words “ and that where the services of an officer are found to have been required on a less average number of days per week during any year than that for which the fee was computed the Collector may refund the difference between the supervision fee paid for that year and the supervision fee which would have been payable if calculated on the basis of the average number of days per week on which an officer was actually required to visit the brewery during the year ”.

21. (1) In addition to the discretionary powers conferred on the Minister by subsection two of section forty-eight of the Finance Act, 1917, the Minister may, in his discretion, refuse his approval of the issue of a brewer's license on any grounds that, in the public interest, he thinks sufficient.

Discretionary power of Minister to refuse application for brewer's license.

(2) The right of appeal conferred by section forty-eight of the Finance Act, 1917, shall not be affected by this section in any case where the refusal of the Minister is on the grounds specified in subsection two of that section to the exclusion of other grounds, and at the request of the applicant the Minister shall state whether or not his refusal is on the grounds so specified, and, if so, whether or not it is on those grounds to the exclusion of other grounds.

22. Where the holder of a brewer's license or the applicant for a brewer's license is a company or other corporation or is an unincorporated association of persons, the character and reputation of any person who is a director, manager, superintendent, foreman, agent, or other person acting or apparently acting in the general or special management or control of the brewery, or of any person who in the event of an application for the issue of a brewer's license being granted is intended to act as such director, manager, superintendent, foreman, agent, or other person as aforesaid may, for the purposes of section forty-eight of the Finance Act, 1917, be regarded by the Minister as the character and reputation of the holder of the license or of the applicant for a license, as the case may be, and, in the event of an appeal from the decision of the Minister, the Licensing Committee shall, in determining any question as to the character and reputation of such company, corporation, or association as aforesaid, attribute to such company, corporation, or association the character and reputation of any person whose character and reputation has been considered by the Minister in arriving at his decision.

Special provisions applicable in cases where brewer's license held or applied for by corporation.

PART III.

DUTY ON TOBACCO MANUFACTURED IN NEW ZEALAND.

23. This Part of this Act shall be read together with and deemed part of the Tobacco Act, 1908.

This Part to be read with Tobacco Act, 1908.

24. (1) There shall be levied, collected, and paid upon tobacco manufactured in New Zealand, and entered therein for home consumption after the passing of this Act, the following excise duties, namely:—

Fixing rates of duty on tobacco manufactured in New Zealand.

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|--|----|----|---|
| (a) On tobacco (cut) | .. | .. | Three shillings and eightpence the pound. |
| (b) On tobacco, fine cut, suitable for the manufacture of cigarettes | | | Nine shillings and ninepence the pound. |
| (c) On other tobacco | .. | .. | Three shillings and sixpence the pound. |
| (d) On cigars and snuff | .. | .. | Five shillings and sixpence the pound. |

(e) On cigarettes—

(i) Not exceeding in weight
two and a half pounds
the thousand ..

Twenty - five shillings the
thousand.

(ii) Exceeding in weight two
and a half pounds the
thousand

Ten shillings the pound.

(2) Nothing in this section shall be construed to restrict the operation of section twenty-five of the Customs Acts Amendment Act, 1930.

(3) Where Customs duty at a rate in excess of the rate prescribed by this Act has been paid on any unmanufactured tobacco used in New Zealand in the manufacture of tobacco which has been entered for home consumption after the second day of November, nineteen hundred and thirty-one, the Collector may allow a refund of the difference between the Customs duty so paid and the duty that would have been payable if this Act had been in force when such duty was paid.

Repeals.

(4) Sections twenty-two, twenty-three, twenty-four, and twenty-six of the Customs Acts Amendment Act, 1930, and the Third Schedule thereto, are hereby repealed.

Amending provisions as to cigarettes made by hand from duty-paid tobacco.

25. (1) Section two of the Tobacco Act, 1908, is hereby amended as follows :—

(a) By omitting from the definition of the terms “manufacture”, “manufacturing”, and “manufactured” the words “by machinery”;

(b) By inserting, after the words “in any way preparing” in the definition of the term “tobacco-manufacturer”, the words “for sale”.

(2) Section three of the Tobacco Act, 1908, is hereby amended by omitting from subsection two thereof the words “manufactured tobacco”, and substituting the words “fine cut tobacco suitable for the manufacture of cigarettes”.

(3) For the purposes of the Tobacco Act, 1908, tobacco shall not be deemed to be “duty-paid fine cut tobacco suitable for the manufacture of cigarettes” unless duty has been paid thereon either under Tariff item numbered 78 of the Customs Tariff, or under paragraph (b) of subsection one of section twenty-two of the Customs Acts Amendment Act, 1930, or under paragraph (b) of subsection one of the last preceding section.

PART IV.

DISTILLATION.

26. This Part of this Act shall be read together with and deemed part of the Distillation Act, 1908.

27. Notwithstanding anything to the contrary in the Distillation Act, 1908, the Minister may, in his discretion, refuse to grant any license under that Act, but shall not refuse to renew any license under that Act except on one or more of the grounds of refusal prescribed by that Act.

This Part to be read with Distillation Act, 1908.

Discretionary power to refuse licenses under Distillation Act.

PART V.

RATIFICATION OF RESOLUTIONS.

28. (1) Every resolution of the House of Representatives passed on or after the thirtieth day of July, nineteen hundred and thirty-one, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law, according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked, before the passing of this Act, by a resolution of the House of Representatives.

Ratification of certain resolutions imposing duties and allowing exemptions.

(2) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act :

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section.

29. (1) No additional duty shall be chargeable in respect of goods entered for home consumption during the currency of any resolution referred to in the last preceding section by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act.

Goods entered during currency of resolutions not to be affected by higher rates of duty.

(2) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act the Collector may allow a refund of such excess.

30. All duties of Customs and excise that have become due and payable and all penalties and forfeitures that have been incurred prior to the passing of this Act, shall be recovered and enforced in the same manner as if this Act had not been passed.

Saving of existing rights of action.

Schedules.

SCHEDULES.

FIRST SCHEDULE.

PART I.—PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1927,
AS AMENDED BY THE CUSTOMS ACTS AMENDMENT ACT, 1930, AND HEREIN REPEALED.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
4	Grain and pulse, unground and unmanufactured, viz. :— (2) Wheat.. .. .	<p>When the current domestic value at the port of export to New Zealand is 5s. 6d. per bushel of 60 lb., the duty shall be 1s. 3d. per bushel of 60 lb., provided that—</p> <p>(a) When the current domestic value at the port of export to New Zealand exceeds 5s. 6d. per bushel of 60 lb., the rate of duty shall be decreased by $\frac{1}{2}$d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$d. (half-penny) or fraction of $\frac{1}{2}$d. (half-penny) by which the said current domestic value exceeds 5s. 6d., and</p> <p>(b) When the current domestic value at the port of export to New Zealand is less than 5s. 6d. per bushel of 60 lb., the rate of duty shall be increased by $\frac{1}{2}$d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$d. (half-penny) or fraction of $\frac{1}{2}$d. (half-penny) by which the said current domestic value is less than 5s. 6d.</p>	
5	Grain and pulse, ground or <i>manufactured</i> , viz. :— (9) Wheat-flour, including wheat-meal and similar preparations of wheat	<p>(a) When the current domestic value at the port of export to New Zealand is £13 10s. per ton of 2,000 lb., the duty shall be £3 10s. per ton of 2,000 lb.</p> <p>(b) When the current domestic value at the port of export to New Zealand exceeds £13 10s. per ton of 2,000 lb., the rate of duty shall be decreased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value exceeds £13 10s.</p> <p>(c) When the current domestic value at the port of export to New Zealand is less than £13 10s. per ton of 2,000 lb., the rate of duty shall be increased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value is less than £13 10s.</p> <p>(d) Where wheat-flour, including wheat-meal and similar preparations of wheat, is imported in packages weighing less than 150 lb., the current domestic value thereof shall be determined as if such goods had been imported in packages weighing 150 lb. or such other <i>standard</i> weight as the Minister may approve.</p>	

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
	Grain and pulse, ground or <i>manufactured</i> , viz. :— <i>continued.</i>		
	(9) Wheat-flour, including wheat-meal and similar preparations of wheat— <i>continued.</i>	(e) Notwithstanding anything in the preceding paragraphs of this Tariff item, the current domestic value of wheat-flour, including wheat-meal and similar preparations of wheat, shall not in any case be deemed to exceed the free-on-board (f.o.b.) export cash price thereof by more than £1 5s. per ton of 2,000 lb.	
16	Cocoa and chocolate, viz. :— (2) Chocolate; also cocoa or chocolate mixed with milk or with any other food substance	25 per cent. ad val.	50 per cent. ad val.
23	Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	Free	2d. per lb.
24	Tea n.e.i.	2d. per lb.	4d. per lb.
32	<i>Confectionery</i> including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits	25 per cent. ad val.	50 per cent. ad val.
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup	$\frac{1}{4}$ d. per lb.	$\frac{1}{4}$ d. per lb.
70	Sugar n.e.i.; treacle, molasses, golden syrup, maple-sugar, and maple syrup	Free	Free.
CLASS II.—TOBACCO.			
79	Tobacco, cut, n.e.i.	4s. 2d. per lb.	4s. 2d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	4s. per lb.	4s. per lb.
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	3s. per lb.	3s. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
83	Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; per gallon, or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity	2s.	2s.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
136	Apparel made to the order, or measurement, of residents in New Zealand, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise; uniform clothing made to measurements sent from New Zealand	40 per cent. ad val.	65 per cent. ad val.
137	Apparel, and ready-made clothing, n.e.i.; hosiery	27 $\frac{1}{2}$ per cent. ad val.	50 per cent. ad val.
159	Floor coverings, viz. :— (3) Linoleum, and <i>similar</i> floor covering, n.e.i., including mats, matting, and floor-rugs, of <i>similar</i> material	Free	25 per cent. ad val.
	(4) Carpets, floor coverings, floor rugs, mats, and matting, other kinds	20 per cent. ad val.	45 per cent. ad val.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
160	Furs and other similar skins, and articles made therefrom, viz. :—		
	(1) Fur skins, green or sun-dried	Free	Free.
	(2) Furs, and other similar skins, dressed or prepared, but not made up in any way	15 per cent. ad val.	15 per cent. ad val.
	(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles; fur trimmings and <i>imitation</i> fur trimmings	27½ per cent. ad val.	50 per cent. ad val.
180	Textile <i>piece-goods</i> of cotton, linen, jute, hemp, other vegetable fibres, silk, imitation silk, artificial silk, or of combinations of these materials with one another, or with any other material (except wool or hair), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, tablenapkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece-goods</i> merely by cutting, hemming, or any <i>similar</i> operation	Free	15 per cent. ad val.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
214	Chinaware, earthenware, and porcelainware, viz., <i>bowls</i> , cups, saucers, plates, jugs, <i>dishes</i> , teapots, and such <i>similar</i> articles, suited for <i>table use</i> , as may be approved by the Minister	Free	25 per cent. ad val.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.			
239	<i>Fancy goods, and toys; sporting, gaming, and athletic requisites, n.e.i.</i> , including billiard <i>requisites</i> n.e.i.; fishing-tackle n.e.i., including artificial flies and other baited hooks; walking-sticks; combs, hair and toilet	20 per cent. ad val.	45 per cent. ad val.
242	Jewellery; plate, gold or silver; platedware	20 per cent. ad val.	45 per cent. ad val.
254	Photographic cameras	Free	25 per cent. ad val.
261	Tobacco pipes, pouches, and cases, cigar and cigarette holders and cases, cigarette-papers n.e.i.	20 per cent. ad val.	45 per cent. ad val.
262	Toilet preparations, and perfumery, n.e.i., including perfumed oil	25 per cent. ad val.	50 per cent. ad val.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :—		
	(7) <i>Motor-spirits</i>	6d. per gallon	6d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :—		
	(2) <i>Motor-spirits</i>	20 per cent. ad val., or 6d. per gallon, whichever rate returns the higher duty	20 per cent. ad val., or 6d. per gallon, whichever rate returns the higher duty.

PART II.—SCHEDULE OF DUTIES AND EXEMPTIONS FROM DUTIES SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
4	Grain and pulse, unground and unmanufactured, viz. :— (2) Wheat— Up to and including 29th February, 1932 ..	When the current domestic value at the port of export to New Zealand is 5s. 6d. per bushel of 60 lb., the duty shall be 1s. 3d. per bushel of 60 lb., provided that—	(a) When the current domestic value at the port of export to New Zealand exceeds 5s. 6d. per bushel of 60 lb., the rate of duty shall be decreased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value exceeds 5s. 6d., and (b) When the current domestic value at the port of export to New Zealand is less than 5s. 6d. per bushel of 60 lb., the rate of duty shall be increased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value is less than 5s. 6d.
	On and after 1st March, 1932	When the current domestic value at the port of export to New Zealand is 5s. per bushel of 60 lb., the duty shall be 8d. per bushel of 60 lb., provided that—	(a) When the current domestic value at the port of export to New Zealand exceeds 5s. per bushel of 60 lb., the rate of duty shall be decreased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value exceeds 5s., and (b) When the current domestic value at the port of export to New Zealand is less than 5s. per bushel of 60 lb., the rate of duty shall be increased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the the said current domestic value is less than 5s.
5	Grain and pulse, ground or <i>manufactured</i> , viz. :— (9) Wheat-flour, including wheat-meal and similar preparations of wheat— Up to and including 29th February, 1932 ..	(a) When the current domestic value at the port of export to New Zealand is £13 10s. per ton of 2,000 lb., the duty shall be £3 10s. per ton of 2,000 lb.	(b) When the current domestic value at the port of export to New Zealand exceeds £13 10s. per ton of 2,000 lb., the rate of duty shall be decreased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value exceeds £13 10s.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
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CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES—*continued.*Grain and pulse, ground or *manufactured*, viz. :—*continued.*(9) Wheat-flour, including wheat-meal and similar preparations of wheat—*continued.*Up to and including 29th February, 1932—*conld.*

On and after 1st March, 1932

- (c) When the current domestic value at the port of export to New Zealand is less than £13 10s. per ton of 2,000 lb., the rate of duty shall be increased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value is less than £13 10s.
- (d) Where wheat-flour, including wheat-meal and similar preparations of wheat, is imported in packages weighing less than 150 lb., the current domestic value thereof shall be determined as if such goods had been imported in packages weighing 150 lb. or such other *standard* weight as the Minister may approve.
- (e) Notwithstanding anything in the preceding paragraphs of this Tariff item, the current domestic value of wheat-flour, including wheat-meal and similar preparations of wheat, shall not in any case be deemed to exceed the free-on-board (f.o.b.) export cash price thereof by more than £1 5s. per ton of 2,000 lb.
- (a) When the current domestic value at the port of export to New Zealand is £13 per ton of 2,000 lb., the duty shall be £1 12s. per ton of 2,000 lb.
- (b) When the current domestic value at the port of export to New Zealand exceeds £13 per ton of 2,000 lb., the rate of duty shall be decreased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value exceeds £13.
- (c) When the current domestic value at the port of export to New Zealand is less than £13 per ton of 2,000 lb., the rate of duty shall be increased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value is less than £13.
- (d) Where wheat-flour, including wheat-meal and similar preparations of wheat, is imported in packages weighing less than 150 lb., the current domestic value thereof shall be determined as if such goods had been imported in packages weighing 150 lb. or such other *standard* weight as the Minister may approve.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES—continued.			
	Grain and pulse, ground or <i>manufactured</i> , viz. :— <i>continued.</i> (9) Wheat-flour, including wheat-meal and similar preparations of wheat— <i>continued.</i> On and after 1st March, 1932— <i>continued.</i>		(e) Notwithstanding anything in the preceding paragraphs of this Tariff item, the current domestic value of wheat-flour, including wheat-meal and similar preparations of wheat, shall not in any case be deemed to exceed the free-on-board (f.o.b.) export cash price thereof by more than £1 5s. per ton of 2,000 lb.
16	Cocoa and chocolate, viz. :— (2) Chocolate ; also cocoa or chocolate mixed with milk or with any other food substance	30 per cent. ad val.	55 per cent. ad val.
23	Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	3d. per lb.	5d. per lb.
24	Tea n.e.i.	5d. per lb.	7d. per lb.
32	<i>Confectionery</i> including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits	30 per cent. ad val.	55 per cent. ad val.
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard) ; invert sugar and invert syrup	¾d. per lb.	¾d. per lb.
70	(1) Sugar n.e.i. ; treacle, golden syrup, maple-sugar, and maple-syrup (2) Molasses.. .. .	½d. per lb. Free	½d. per lb. Free.
CLASS II.—TOBACCO.			
79	Tobacco, cut, n.e.i.	6s. 2d. per lb.	6s. 2d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	6s. per lb.	6s. per lb.
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, or manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	2s. 6d. per lb.	2s. 6d. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
83	Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit ; per gallon, or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity	3s.	3s.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
136	Apparel made to the order, or measurement, of residents in New Zealand, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise ; uniform clothing made to measurements sent from New Zealand— Up to and including 31st March, 1933.. .. . On and after 1st April, 1933	45 per cent. ad val. 40 per cent. ad val.	70 per cent. ad val. 65 per cent. ad val.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
137	Apparel, and ready-made clothing, n.e.i.; hosiery—		
	Up to and including 31st March, 1933	32½ per cent. ad val.	55 per cent. ad val.
	On and after 1st April, 1933	27½ per cent. ad val.	50 per cent. ad val.
159	Floor coverings, viz. :—		
	(3) Linoleum, and <i>similar</i> floor covering, n.e.i., including mats, matting, and floor-rugs, of <i>similar</i> material..	20 per cent. ad val.	45 per cent. ad val.
	(4) Carpets, floor coverings, floor rugs, mats, and matting, other kinds	25 per cent. ad val.	50 per cent. ad val.
160	Furs and other similar skins, and articles made therefrom, viz. :—		
	(1) Fur skins, green or sun-dried	5 per cent. ad val.	5 per cent. ad val.
	(2) Furs, and other similar skins, dressed or prepared, but not made up in any way	25 per cent. ad val.	25 per cent. ad val.
	(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles; fur trimmings and <i>imitation</i> fur trimmings	37½ per cent. ad val.	60 per cent. ad val.
180	(1) Textile <i>piece</i> -goods, of cotton, linen, jute, hessian, hemp, other vegetable fibre, or of combinations of these materials with one another, or with any other material (except wool, hair, silk, imitation silk or artificial silk), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, tablenapkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece</i> -goods merely by cutting, hemming, or any <i>similar</i> operation—		
	Up to and including 31st March, 1933	Free	15 per cent. ad val.
	(2) Textile <i>piece</i> -goods, n.e.i., composed of silk, <i>imitation silk</i> (other than mercerised cotton), <i>artificial silk</i> , or of combinations of these materials with one another, or with any other material (except wool or hair)—		
	Up to and including 31st March, 1933	10 per cent. ad val.	25 per cent. ad val.
	Textile <i>piece</i> -goods of cotton, linen, jute, hemp, other vegetable fibre, silk, imitation silk, artificial silk, or of combinations of these materials with one another, or with any other material (except wool or hair), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, tablenapkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece</i> -goods merely by cutting, hemming, or any <i>similar</i> operation—		
	On and after 1st April, 1933	Free	15 per cent. ad val.

CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.

214	Chinaware, earthenware, and porcelainware, viz., <i>bowls</i> , cups, saucers, plates, jugs, <i>dishes</i> , teapots, and such <i>similar</i> articles, suited for <i>table use</i> , as may be approved by the Minister	20 per cent. ad val.	45 per cent. ad val.
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Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.			
239	<i>Fancy goods, and toys ; sporting, gaming, and athletic requisites, n.e.i., including billiard requisites n.e.i. ; fishing-tackle n.e.i., including artificial flies and other baited hooks ; walking-sticks ; combs, hair and toilet</i>	25 per cent. ad val.	50 per cent. ad val.
242	Jewellery ; plate, gold or silver ; platedware	25 per cent. ad val.	50 per cent. ad val.
254	Photographic cameras	20 per cent. ad val.	45 per cent. ad val.
261	Tobacco pipes, pouches, and cases, cigar and cigarette holders and cases, cigarette-papers n.e.i.	25 per cent. ad val.	50 per cent. ad val.
262	Toilet preparations, and perfumery, n.e.i., including perfumed oil	35 per cent. ad val.	55 per cent. ad val.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :— (7) <i>Motor-spirits</i>	8d. per gallon	8d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :— (2) <i>Motor-spirits</i>	20 per cent. ad val., or 8d. per gallon, whichever rate returns the higher duty	20 per cent. ad val., or 8d. per gallon, whichever rate returns the higher duty.

SECOND SCHEDULE.

EXEMPTIONS FROM PRIMAGE DUTY.

Live animals, including cattle and horses.

Bran and pollard.

Radium, mesothorium, and other radio-active metallic elements, also inorganic salts of the same.

Surgeons', physicians', dentists', and opticians' appliances, instruments, and materials, viz. :—

Appliances (including splints) for wear, *peculiarly adapted* to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body ; stump socks ; crutches ; ear-trumpets ; ear-tubes, and *audiophones*, for the partially deaf.

Ostrich-feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation.

Antiques and works of art, as may be approved by the Minister, and on conditions prescribed by him provided that he is satisfied that such articles were produced or manufactured at least one hundred years prior to the date of importation.

Films for cinematographs and similar instruments.

Medals—viz., war medals, humane societies', and similar, also such miniatures of the same as may be approved by the Minister ; old coins.

Musical instruments, and parts, viz. :—

(1) *Band* instruments entered by or for any band or musical society duly registered and incorporated under the Incorporated Societies Act, 1908, on declaration by a responsible officer of such band or society that the said instruments will remain the property of the band or society and will not be sold or otherwise disposed of without payment of the duty otherwise imposed under the Tariff.

(2) Musical instruments, imported for exclusive use by bands which are approved by the Defence Department, and under such conditions as the Minister may prescribe.

Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of *public institutions* or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister.

Trophies, prizes, flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons resident abroad; trophies and prizes won abroad; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or similar patriotic ambulance or other societies.

Cylinders for compressed gases.

Crude petroleum, crude residual oil, once run shale oil, and crude distillates of petroleum, when imported in bulk in ships' bottoms.

Horse-boxes, and other stock-boxes, imported with the stock for which they have been used on the voyage.

Articles n.e.i., suited for the use of the blind, deaf, or dumb, as may be approved by the Minister.

Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.

Heirlooms not exceeding in value £100, on such conditions as may be approved by the Minister.

Natural-history specimens, and such ethnological or similar specimens as may be approved by the Minister.

Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government.

Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz. —

(a) Wearing-apparel and other *personal effects which have been worn or are in use* by persons arriving in New Zealand.

(b) *Implements, instruments, and tools of trade, occupation, or employment* of any passenger, not exceeding £100 in value, which have been in use by such passenger for twelve months prior to his embarkation.

(c) Household or other effects which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, not exceeding in value £100 for each adult passenger, and £50 for each child, provided that the total value of household or other effects so imported does not exceed in value £300 for the members of any one family.

Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act, 1909.

Returned empties identified as such to the satisfaction of a Collector of Customs.

Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister.

Coal.

Earthen jars, exceeding 3 gallons in capacity containing sulphuric, nitric, hydrochloric, or other acids; provided that declaration is made on importation that such jars will be exported from New Zealand when empty, and that they will not be refilled in the Dominion.

Fish-ova.

Printed books papers music and advertising matter, n.e.i., sent for free distribution in New Zealand by Governments, Local Government Bodies, and other public bodies (approved by the Minister) in countries outside New Zealand.

Specie.

Goods referred to in section 139 or section 140 or section 141 of the Customs Act, 1913.

Cotton piece-goods—viz., tubular woven cotton cloth *especially* suited for use as meat-wraps; cheese bandages or caps.

Woolpacks and wool-pockets.

Manures, including the following substances when *crude* and in *bulk*, namely: Ammonium sulphate, ferrous sulphate, potassium chloride, potassium nitrate, potassium sulphate, sodium nitrate, sulphur, 30 per cent. potash, and such other chemical substances *especially* suited for use in the manufacture of manures as the Minister may decide.

THIRD SCHEDULE.

DUTIES ON CERTAIN GOODS PRODUCED IN MANUFACTURING WAREHOUSES.

On sugar, whether of Number 22 colour or over (Dutch standard) or not ..	½d. per lb.
On invert sugar and invert syrup	½d. per lb.
On treacle, molasses, golden syrup, maple-sugar, and maple-syrup ..	Free.