



## ANALYSIS

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1951, No. 71

Title.

AN ACT to amend the Customs Acts.

[6 December 1951

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 1951.

## PART I

## CUSTOMS DUTIES

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

This Part to be read with Customs Act 1913.

See Reprint of Statutes, Vol. VII, p. 97

3. (1) Section three of the Customs Acts Amendment Act 1934 is hereby amended by repealing the definition of the term "British dominions" in subsection one, and substituting the following definition:—

Interpretation of term "British dominions". 1934, No. 14

" 'British dominions' means the British Commonwealth of Nations; and includes every territory for whose international relations the Government of any country of the Commonwealth is responsible:—"

(2) If any question arises as to whether or not any territory is part of the British dominions for the purposes of the Customs Acts it shall be determined by the Minister, and his decision shall be final and conclusive.

(3) Every decision made by the Minister or by the Comptroller before the passing of this Act as to whether or not any territory was part of the British dominions for the purposes of the Customs Acts shall be deemed to be and to have been final and conclusive.

4. Section six of the Customs Acts Amendment Act 1932 is hereby amended by adding to subsection one the following proviso:—

Surtax on motor spirits from United Kingdom and certain British dominions. 1932, No. 13

" Provided that this subsection shall not exempt from surtax any goods included in the Tariff item numbered 394 (7) in the First Schedule to the Customs Acts Amendment Act 1934 and imported into New Zealand or entered therein for home consumption after a date to be appointed in that behalf by the Governor-General by Order in Council, being a date or dates not earlier than the fourth day of December, nineteen hundred and fifty-one."

5. The Tariff, being the First Schedule to the Customs Acts Amendment Act 1934, is hereby amended by repealing so much thereof as relates to the Tariff item numbered 438, and substituting the provisions set out in the Schedule to this Act.

Alteration of Tariff with respect to passengers' baggage and effects.

Repeal.  
1934, No. 14

6. The First Schedule to the Customs Acts Amendment Act 1934 is hereby amended by repealing the following introductory note:—

“ Steam engines, gas engines, oil engines, electric or other motors, and parts of the foregoing, are not included in the expression ‘ machinery, machines, machine tools or appliances ’, as used in the Tariff.”

Restriction on  
importation of  
brandy.

7. (1) Except as otherwise provided in this section, no brandy imported into New Zealand after the commencement of this section shall be delivered from the control of the Customs unless the Comptroller is satisfied that the brandy is wholly the distillate of the fermented juice of fresh grapes.

(2) Any brandy which is not wholly the distillate of the fermented juice of fresh grapes may be delivered from the control of the Customs by direction of the Comptroller if he is satisfied that the brandy is intended for use in manufacture, or for scientific or industrial purposes, or for such other purposes as he may permit.

(3) This section shall come into force on the first day of May, nineteen hundred and fifty-two.

Payment of  
duty by one  
person not to  
affect liability  
of other  
persons.

8. The liability of any person under any provision of the principal Act for the payment of duty on any goods shall not be extinguished or affected by the payment of the duty by any other person who may be liable for it under any other provision, whether or not the duty so paid has been refunded.

Exemption from  
warehouse  
licence fees.

9. Section eighty of the principal Act is hereby amended by omitting from subsection one the word “ Hokitika ”.

Invoice to  
show current  
domestic value  
of goods.

10. Section one hundred and sixteen of the principal Act is hereby amended by inserting in paragraph (a), after the words “ true description of the goods ”, the words “ the current domestic value thereof as herein-before defined ”.

Time limit for  
refunds of duty.

11. Section one hundred and forty-eight of the principal Act is hereby amended by inserting in subsection one, after the words “ refund the same ”, the words “ on application made ”.

Repeal.  
1937, No. 4

12. The Trade Agreement (New Zealand and Germany) Ratification Act 1937 is hereby repealed.

## PART II

## BEER DUTY

13. Sections forty, forty-one, forty-two, and forty-four of the Finance Act 1915 are hereby repealed.

Repeal of restrictions on brewers.

See Reprint of Statutes, Vol. VII, p. 250

## PART III

## SALES TAX

14. Sections eleven and twelve of the Customs Acts Amendment Act 1942 are hereby repealed.

Abolishing additional sales tax on wine manufactured in New Zealand. 1942, No. 5

Schedule.

## SCHEDULE

## SUBSTITUTED PROVISIONS OF TARIFF

Section 5

Item No.	Tariff Item.	British Preferential Tariff. <i>Column No. 1.</i>	General Tariff. <i>Column No. 2.</i>
438	<p>(1) Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz.:—</p> <p>(a) Wearing apparel and other <i>personal effects which have been worn or are in use</i> by persons arriving in New Zealand</p> <p>(b) <i>Implements, instruments, and tools, of trade, occupation, or employment, of any passenger</i>, which have been in use by that passenger for not less than twelve months prior to his embarkation</p> <p>(c) Household or other effects which have been in use for not less than twelve months prior to embarkation by the persons or families bringing them to New Zealand            Provided that if the household or other effects are not imported within five years from the date of the arrival in New Zealand of the persons or families by whom they have been used they shall be admitted under this heading only with the approval of the Minister.</p> <p>(2) Dutiable goods, other than cigars, cigarettes, tobacco, wines, and spirits, which are imported as passengers' baggage and effects, and are not imported on behalf of any other person or persons or for sale, viz.:—</p> <p>(a) Not exceeding £10 in value ...</p> <p>(b) Exceeding £10 but not exceeding £50 in value</p> <p>(NOTE.—In no case shall duty be charged under this item in excess of that otherwise chargeable under the Tariff.)</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>25 per cent ad val.</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>25 per cent ad val.</p>