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1980, No. 33

An Act to amend the Customs Acts

[14 November 1980]

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

1. Short Title—This Act may be cited as the Customs Acts Amendment Act (No. 2) 1980.

PART I

CUSTOMS

2. This Part to be read with Customs Act 1966—This Part of this Act shall be read together with and deemed part of the Customs Act 1966 (in this Part referred to as the principal Act).

3. Appointment of honorary officers of Customs—The principal Act is hereby amended by inserting, after section 8, the following section:

“8A. (1) The Comptroller may, from time to time, appoint—

“(a) Any suitable person; or

“(b) The holder for the time being of any particular position or of any particular office—

to be an honorary officer of Customs for the purposes of this Act, and every person or holder of any particular position or office so appointed, shall be an officer of Customs for the purposes of this Act.

“(2) Every person appointed under subsection (1) (a) of this section shall be appointed for such term, not exceeding 3 years, as the Comptroller thinks fit, and may be reappointed.

“(3) Every holder for the time being of any particular position or of any particular office appointed under subsection (1) (b) of this section, shall be appointed for such term, not exceeding 3 years, as the Comptroller thinks fit, and may be reappointed:

Provided that, if the holder of any particular position or office appointed under this subsection vacates that particular position or office at any time during the currency of his appointment, his term of appointment under this section shall be deemed to have expired.

“(4) The Comptroller may annul any appointment under this section for incapacity, neglect of duty, or misconduct; or any appointee under this section may at any time resign from his appointment by giving written notice to the Comptroller.

“(5) Any person or holder of any particular position or office appointed under this section shall, on the expiration of the term of any appointment or on the annulment of any appointment or resignation, surrender to the Comptroller all articles and documents received by him in relation to any appointment.

“(6) The Comptroller may, out of money appropriated by Parliament, pay in any year an honorarium not exceeding \$500 to any honorary Customs officer.

“(7) No person or holder of any particular position or office appointed under this section shall, by virtue of that appointment, be deemed to be employed in the service of Her Majesty for the purposes of the State Services Act 1962 or the Government Superannuation Fund Act 1956.”

4. Reducing in strength and packaging of spirits—The principal Act is hereby further amended by inserting, after section 117A, the following section:

“117B. (1) Subject to section 53 of the Distillation Act 1971, no person shall—

“(a) Reduce in strength and package; or

“(b) Package—

for sale any spirits or spirituous beverages except in a manufacturing warehouse licensed under this Act.

“(2) Every person who acts in contravention of this section commits an offence and shall be liable to a fine not exceeding \$200, or 3 times the amount of duty that would have been payable on the spirits or spirituous beverages to which the offence relates if they had been dealt with in accordance with subsection (1) of this section and duly entered for home consumption, whichever sum is the greater.

“(3) In this section the term ‘spirits or spirituous beverages’ means spirits or spirituous beverages classified in heading 22.09 of the Standard Tariff.”

5. Application of Tariff—(1) Section 120 (1) of the principal Act (as substituted by section 5 (1) of the Customs Acts Amendment Act (No. 2) 1977) is hereby amended by repealing paragraph (f), and substituting the following paragraphs:

“(f) In the case of goods—

“(i) Being the produce or manufacture of the Cook Islands, or Fiji, or Kiribati, or Niue, or Papua New Guinea, or the Solomon Islands, or Tonga, or Tuvalu, or Western Samoa; and

“(ii) Being goods included in a Tariff item in respect of which the rate of duty is specified after the abbreviation ‘PAC’ in the column headed ‘Preferential Tariff’,—

at the rate so specified, unless by virtue of any Order in Council under this section the said rate of duty does not apply to that country:

“(g) In the case of goods—

“(i) Being the produce or manufacture of any country; and

“(ii) Not being goods to which any of paragraphs (a), (b), (c), (d), (e), and (f) of this subsection apply,—

at the rates specified in the ‘Normal Tariff’.”

(2) Section 120 (3) of the principal Act is hereby amended by adding, before the words “The Governor-General”, the words “Notwithstanding anything in subsection (1) of this section,”.

(3) Section 120 (3) of the principal Act is hereby further amended by adding the following paragraphs:

“(c) Declare that the Preferential Tariff described in subsection (1) (f) of this section shall extend and apply to countries which are or may from time to time become members of the South Pacific Forum:

“(d) Declare that the Preferential Tariff referred to in subsection (1) (f) of this section shall not apply to any one or more of the countries specified in that subsection, either generally or in respect of any specified Tariff item.”

6. Duties on goods produced in manufacturing warehouses—(1) The principal Act is hereby further amended by repealing section 134 (as substituted by section 8 (1) of the Customs Amendment Act 1971), and substituting the following section:

“134. (1) In respect of all goods manufactured in a manufacturing warehouse there shall be levied, collected, and paid—

“(a) In the case of any goods or class of goods specified in the Third Schedule to this Act, duties, if any, at the appropriate rates set out in that Schedule:

“(b) In the case of any goods or class of goods in respect of which a rate of duty is for the time being fixed by the Governor-General in Council pursuant to section 63 of the Distillation Act 1971—

“(i) Duties at the rate so fixed as if the goods had been made by a process involving distillation in New Zealand; and

“(ii) In respect of any imported spirits used in the manufacture of such goods, duty at a rate equal to the difference between the rate of duty under the Standard Tariff in respect of the imported spirits and the rate of duty imposed on the manufactured goods pursuant to subparagraph (i) of this paragraph:

“(c) In the case of imported spirits and spirituous beverages (being spirits or spirituous beverages classified in heading 22.09 of the Standard Tariff)—

“(i) Reduced in strength and packaged; or

“(ii) Packaged,—

duty, if any, at the rate applicable to those goods under the Standard Tariff:

“Provided that for the purposes of items 22.09.021 to 22.09.049 of the Standard Tariff, such spirits and spirituous beverages of a strength weaker than 25 under proof shall be deemed to have a strength of 25 under proof:

“(d) In the case of all other goods so manufactured, duty, if any, at the lowest rate applicable to those goods under the Standard Tariff, as if the goods had been imported into New Zealand.

“(2) When the duty applicable to any goods pursuant to subsection (1) (d) of this section is an *ad valorem* duty, the value of the goods for the purposes of such duty shall be determined in accordance with this Act.

“(3) This section shall apply to all goods entered for home consumption after the commencement of this section, although manufactured before its commencement.

“(4) With the exception of unmanufactured tobacco and tobacco refuse of heading 24.01 of the Standard Tariff that is entered for manufacture in a manufacturing warehouse, no imported goods that are liable to duty pursuant to this section shall be liable to duty pursuant to section 119 of this Act.”

(2) The Customs Amendment Act 1971 is hereby consequentially amended by repealing section 8.

7. Appeal to Minister from valuation—Section 142 (2) of the principal Act is hereby amended by omitting the words “, and while the goods still remain subject to the control of the Customs”.

8. Goods temporarily imported—(1) The principal Act is hereby further amended by repealing section 181 (as substituted by section 21 of the Customs Amendment Act 1968, and amended by section 34 of the Customs Acts Amendment Act (No. 2) 1977), and substituting the following section:

“181. (1) Subject to this section, where the Collector is satisfied that any goods have been temporarily imported, a sum equal to the amount of the duty payable on the goods may be secured, in such cases as may be approved by the Collector, by—

“(a) A deposit of money; or

“(b) Such other security as is provided for in this Act; or

“(c) Such written undertaking in such form as the Collector may require,—

and on receipt of such deposit of money, security, or written undertaking, the Collector may deliver the goods from the control of the Customs without payment of duty.

“(2) Subject to such conditions (if any) as may be prescribed, the deposit so made shall be returned to the person by whom it was made, or, as the case may require, any person shall be released from the conditions of the security or written undertaking, if, within 12 months from the date of their landing or within such longer period as the Comptroller may determine in any particular case, the Collector is satisfied that any goods—

“(a) Have been exported; or

“(b) Have been shipped for export; or

“(c) Have been packed, for export into a bulk cargo container in a Customs container base and the container has been secured to the satisfaction of the Collector; or

“(d) Have been entered into a licensed warehouse for export and the Collector is satisfied that they will be exported; or

“(e) Have been destroyed; or

“(f) Have been dealt with in such manner as the Comptroller may allow.

“(3) Except as the Comptroller may permit, this section shall not apply to goods temporarily imported for the purpose of undergoing manufacturing or processing prior to exportation.

“(4) Where in any case goods temporarily imported are used for industrial or commercial purposes or such other purposes as the Minister may consider applicable, duty shall be payable in respect of the goods on the amount by which

their value for duty, as assessed by the Collector at the time of their exportation, is less than their value for duty, as ascertained in accordance with this Act at the time of their importation.

“(5) Notwithstanding subsection (4) of this section, but subject to such conditions as the Minister may impose, duty shall not be payable on any goods temporarily imported in accordance with any treaty, agreement, or arrangement accepted by the Government of New Zealand.

“(6) If, at the expiry of the period prescribed in subsection (2) of this section, the goods have not been dealt with in accordance with that subsection,—

“(a) Any sum secured by way of deposit of money shall be retained by the Crown; or

“(b) Any sum otherwise so secured shall be paid to the Crown by the importer within 14 days after expiry of that period or such longer period as the Collector may allow and on such payment, the security shall be released.”

(2) Section 21 of the Customs Amendment Act 1968 and section 34 of the Customs Acts Amendment Act (No. 2) 1977 are hereby consequentially repealed.

9. Drawbacks of duty on goods exported—Section 183 of the principal Act is hereby amended by repealing subsections (1) and (2), and substituting the following subsections:

“(1) Drawbacks of duty may be allowed on the following goods at such amounts and subject to such conditions as may be prescribed—

“(a) Goods imported into New Zealand or produced in any manufacturing warehouse and exported therefrom:

“(b) Imported parts and materials used in, wrought into, or attached to goods manufactured or produced in New Zealand and exported therefrom:

“(c) Imported materials, except fuel or plant equipment, consumed in the manufacture or production of goods exported.

“(2) In the case of domestic parts, materials, and other goods determined by the Minister to be interchangeable with imported parts, materials, and other goods that are—

“(a) Used in, wrought into, or attached to goods manufactured in New Zealand; or

“(b) Used in such other circumstances as the Minister may consider applicable,—
and exported therefrom on or after the 1st day of July 1980, the Minister may, in his discretion, allow drawback of such amount and under such conditions as he considers equitable, having regard to the amount of drawback he assesses would have been allowable if imported parts, materials, and other goods had been used in similar circumstances.”

10. Condemnation by a District Court Judge—Section 282 (8) of the principal Act is hereby amended by adding the following proviso:

“Provided that notwithstanding anything in the Summary Proceedings Act 1957, any information under this section may be laid at any time within 3 years from the date of the act or event from which the forfeiture accrued.”

11. Excise duties—(1) The principal Act is hereby further amended by repealing the Third Schedule (as substituted by section 4 (1) of the Customs Acts Amendment Act 1977), and substituting the new Third Schedule set out in the Schedule to this Act.

(2) The following enactments are hereby consequentially repealed:

- (a) Sections 4 (1) and 5 (3) of the Customs Acts Amendment Act 1977:
- (b) Section 39 of the Customs Acts Amendment Act (No. 2) 1977.

PART II

SALES TAX

12. This Part to be read with Sales Tax Act 1974—This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1974 (in this Part referred to as the principal Act).

13. Revocation of licence in certain circumstances—Section 7 of the principal Act (as substituted by section 11 of the Customs Acts Amendment Act (No. 2) 1978) is hereby amended by omitting the words “the Collector shall revoke his licence, unless the Comptroller otherwise directs in any particular case”, and substituting the words “the Collector may revoke his licence”.

14. Delivery of goods subject to sales tax—The principal Act is hereby further amended by repealing section 28, and substituting the following section:

“28. (1) Except as otherwise provided in this Act, or in such cases as may be approved by the Collector, and subject to such securities as he may require, no person shall be entitled to obtain delivery of any goods from the control of Customs until the sum demanded by the Collector or other proper officer of Customs by way of sales tax on the goods has been paid in full.

“(2) No action or other proceeding shall be instituted against the Crown or the Minister or any officer of Customs in respect of the detention of any such goods during any period before the payment of the full sum so demanded.

“(3) In any case where the Minister considers that undue hardship would result from the payment of sales tax as required by this section, he may, subject to such conditions as he may think fit to impose, direct the Collector to deliver the goods from Customs control and to accept payment of sales tax by instalments over a specified period.”

15. Goods temporarily imported—The principal Act is hereby further amended by repealing section 34, and substituting the following section:

“34. (1) Subject to this section, where the Collector is satisfied that any goods have been temporarily imported, a sum equal to the amount of the sales tax payable on the goods may be secured, in such cases as may be approved by the Collector, by—

“(a) A deposit of money; or

“(b) Such other security as is provided for in this Act; or

“(c) Such written undertaking in such form as the Collector may require,—

and on receipt of such deposit of money, security, or written undertaking, the Collector may deliver the goods from the control of the Customs without payment of sales tax.

“(2) Subject to such conditions (if any) as may be prescribed, the deposit so made shall be returned to the person by whom it was made, or, as the case may require, any person shall be released from the conditions of the security or written undertaking, if within 12 months from the date of their landing or within such longer period as the Comptroller may determine in any particular case, the Collector is satisfied that any goods—

- “(a) Have been exported; or
- “(b) Have been shipped for export; or
- “(c) Have been packed, for export, into a bulk cargo container in a Customs container base and the container has been secured to the satisfaction of the Collector; or
- “(d) Have been entered into a licensed warehouse for export and the Collector is satisfied that they will be exported; or
- “(e) Have been destroyed; or
- “(f) Have been dealt with in such manner as the Comptroller may allow.

“(3) Except as the Comptroller may permit, this section shall not apply to goods temporarily imported for the purpose of undergoing manufacturing or processing prior to exportation.

“(4) Where in any case goods temporarily imported are used for industrial or commercial purposes or such other purposes as the Minister may consider applicable, sales tax shall be payable in respect of the goods on the amount by which their value for sales tax, as assessed by the Collector at the time of their exportation, is less than their sale value for sales tax, as ascertained in accordance with this Act, at the time of their importation.

“(5) Notwithstanding subsection (4) of this section, but subject to such conditions as the Minister may impose, sales tax shall not be payable on any goods temporarily imported in accordance with any treaty, agreement, or arrangement accepted by the Government of New Zealand.

“(6) If, at the expiry of the period prescribed in subsection (2) of this section, the goods have not been dealt with in accordance with that subsection—

- “(a) Any sum secured by way of deposit of money shall be retained by the Crown; or
- “(b) Any sum otherwise so secured shall be paid to the Crown by the importer within 14 days after the expiry of that period or such longer period as the Collector may allow and on such payment, the security shall be released.”

16. Credit for sales tax paid on goods or materials purchased—Section 49 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) Where, pursuant to the proviso to section 24 of this Act, the sale value of goods deemed to have been sold pursuant to section 13 (a) of this Act is the fair market value and the Collector is satisfied that the owner has paid any sales tax on any materials supplied by him to the contractor for use in the manufacture of the goods, the Collector may refund to the owner the amount of such sales tax.”

17. Collector to have power to inspect records—The principal Act is hereby further amended by inserting, after section 60, the following section:

“60A. (1) Any officer may at any reasonable time enter any place and inspect any records and any property, process, or matter that he considers necessary or relevant for the purpose of collecting any sales tax or for the administration or enforcement of this Act.

“(2) Every person who obstructs an officer in the exercise of his rights under this section commits an offence and shall be liable, on summary conviction, to a fine, not exceeding \$25 for each day of the default.”

18. Defrauding the revenue—Section 64 of the principal Act is hereby amended by adding the following proviso:

“Provided that, where any offence against this section relates to imported goods, those goods shall be forfeited and the provisions of Part XII of the Customs Act 1966 shall apply to any such goods in the same manner as they apply to goods forfeited under the Customs Act 1966.”

19. Keeping of business records—The principal Act is hereby further amended by repealing section 78, and substituting the following section:

“78. (1) For the purposes of this section, the term ‘records’ includes stock records and books of account recording receipts, payments, sales, purchases, and credits, and also includes vouchers, invoices, receipts, and such other documents as are necessary to verify the entries in any such books of account.

“(2) Subject to subsection (3) of this section, every wholesaler and every manufacturing retailer shall keep sufficient records to enable his liability for sales tax to be readily ascertained by the Collector, and shall retain all such records so kept after the commencement of this Act and all records relating to his business as a wholesaler or as a manufacturing

retailer in existence at that date for a period of at least 7 years after the completion of the transactions, acts, or operations to which they relate.

“(3) This section shall not require the retention of any records—

“(a) In respect of which the Collector has given notice that retention is not required:

“(b) Of a company that has been wound up and finally dissolved.

“(4) In the case of records readily ascertainable only by mechanical or electronic devices, the wholesaler or manufacturing retailer shall, when so requested by the Collector, operate the mechanical or electronic device at his own expense so as to allow the Collector to ascertain readily the information contained therein.

“(5) Every wholesaler or manufacturing retailer who fails to supply the Collector with sufficient records to enable his liability to be readily ascertained or who fails when requested by the Collector to operate the mechanical or electronic device on which records are stored so as to allow the Collector to ascertain readily the information contained therein, shall be liable on summary conviction to a fine not exceeding \$25 for each day of default.”

PART III

DISTILLATION

20. This Part to be read with Distillation Act 1971—This Part of this Act shall be read together with and deemed part of the Distillation Act 1971 (in this Part referred to as the principal Act).

21. Interpretation—Section 2 of the principal Act is hereby amended by repealing the definition of the term “spirits”, and substituting the following definition:

“‘Spirits’ means ethyl alcohol, whether denatured or not, and any spirituous beverage, including brandy, gin, rum, vodka, whisky, and every other description of spirituous liquor derived from ethyl alcohol.”

22. Spiritmaker’s licence—(1) The principal Act is hereby amended by repealing section 12 (as amended by section 66 (2) of the Sale of Liquor Amendment Act 1976), and substituting the following section:

“12. (1) A spiritmaker’s licence shall authorise the holder to distil any spirits or any class or classes of spirits specified therein.

“(2) Any such licence may relate to spirits intended for consumption in New Zealand, or to spirits intended for export, or to both.

“(3) Notwithstanding anything in the Sale of Liquor Act 1962, but subject to this Act and to any conditions or restrictions specified in the licence, every such licence shall authorise the holder—

“(a) In the case of a licence to distil spirits intended for consumption in New Zealand,—

“(i) To sell or dispose of spirits pursuant to the licence—

“(A) To holders, or persons deemed to be holders, of wholesale licences for the time being in force under the Sale of Liquor Act 1962; or

“(B) To holders, or persons deemed to be holders, of limited wholesale licences issued under the Second Schedule to the Sale of Liquor Act 1962; or

“(C) To other distillers; or

“(D) To persons authorised to produce goods in a manufacturing warehouse licensed under the Customs Act 1966; or

“(E) To persons authorised to receive any such spirits for such purposes as may be approved by the Chief Inspector; and

“(ii) To remove any such spirits to a warehouse licensed under the Customs Act 1966, there to be dealt with under that Act; and

“(iii) To dispose of any such spirits for his own use, under such conditions as the Chief Inspector thinks fit to impose:

“(b) In the case of a licence to distil spirits for the purposes of export, to export spirits distilled pursuant to the licence.”

(2) Section 66 (2) of the Sale of Liquor Amendment Act 1976 is hereby consequentially repealed.

23. Rectifier’s and compounder’s licence—The principal Act is hereby amended by repealing section 13, and substituting the following section:

“13. (1) For the purposes of this section, the expression ‘methylated spirit’ has the same meaning as in section 194 of the Customs Act 1966.

“(2) A rectifier’s and compounder’s licence shall authorise the holder to rectify and compound any spirits or any class or classes of spirits specified therein:

“Provided that the authority conferred by any such licence may be limited to the rectification or to the compounding of spirits.

“(3) Any such licence may relate to spirits intended for consumption in New Zealand, or to spirits intended for export, or to both.

“(4) Notwithstanding sections 196 and 197 of the Customs Act 1966, the holder of a rectifier’s and compounder’s licence may, with the permission of the Chief Inspector, rectify contaminated denatured spirits or contaminated methylated spirit pursuant to the licence.

“(5) Notwithstanding anything in the Sale of Liquor Act 1962, but subject to this Act and to any conditions or restrictions specified in the licence, every such licence shall authorise the holder—

“(a) In the case of a licence to rectify and compound spirits intended for consumption in New Zealand,—

“(i) To sell or dispose of spirits rectified and compounded pursuant to the licence—

“(A) To holders, or persons deemed to be holders, of wholesale licences for the time being in force under the Sale of Liquor Act 1962; or

“(B) To holders, or persons deemed to be holders, of limited wholesale licences issued under the Second Schedule to the Sale of Liquor Act 1962; or

“(C) To other distillers; or

“(D) To persons authorised to produce goods in a manufacturing warehouse licensed under the Customs Act 1966; or

“(E) To persons authorised to receive any such spirits for such purposes as may be approved by the Chief Inspector; and

“(ii) To remove any such spirits to a warehouse licensed under the Customs Act 1966, there to be dealt with under that Act; and

“(iii) To dispose of any such spirits for his own use, under such conditions as the Chief Inspector thinks fit to impose:

“(b) In the case of a licence to rectify and compound spirits for the purposes of export, to export spirits rectified and compounded pursuant to the licence.”

24. How spirits to be kept in store—Section 34 of the principal Act (as amended by section 22 of the Customs Acts Amendment Act 1974) is hereby amended by repealing subsection (4), and substituting the following subsection:

“(4) No spirits shall be taken from the spirit store except with the permission of an Inspector.”

25. Power of Chief Inspector to modify or suspend requirements or conditions—The principal Act is hereby further amended by inserting in Part III, after section 47, the following section:

“47A. The Chief Inspector may as he thinks fit modify or suspend all or any requirement or condition imposed under any of sections 23, 25, 26 (2) (c), 26 (2) (e), 26 (2) (f), 31, 34 (3), 35 (1), 37, 41, 42, 45, 46, and 47 of this Act which apply to a spiritmaker or to a rectifier and compounder.”

26. Spirits for use as motor spirits—The principal Act is hereby further amended by inserting, after section 63, the following section:

“63A. (1) For the purposes of this section, the expression ‘motor spirits’ means spirits made or distilled for use in internal combustion engines.

“(2) Notwithstanding anything in this Act no excise duty shall be levied, collected, and paid under this Act on spirits distilled or made for use as motor spirits.

“(3) Subject to subsection (4) of this section, the provisions of Parts I and III and section 2 of the Motor Spirits Duty Act 1961 shall, as far as they are applicable and with the necessary modifications, apply in all respects to spirits distilled or made for use as motor spirits as if such motor spirits were motor spirits as defined in the Motor Spirits Duty Act 1961 and as if the holder of a licence under this Act were a wholesale distributor under the Motor Spirits Duty Act 1961.”

“(4) Notwithstanding anything in this section, no motor spirits duty shall be levied, collected, and paid under this section where the holder of any licence distils or makes for his own use motor spirits not exceeding such amount as the Minister may determine in any period of 12 months from the date of issue or renewal of the licence.”

PART IV

DOMESTIC AIR TRAVEL TAX

27. This Part to be read with Domestic Air Travel Tax Act 1980—This Part of this Act shall be read together with and deemed part of the Domestic Air Travel Tax Act 1980 (in this Part referred to as the principal Act).

28. Interpretation—Section 2 of the principal Act is hereby amended by repealing the definition of the term “domestic air service”, and substituting the following definition:

“‘Domestic air service’ means any air service by aircraft for the carriage, within New Zealand, of passengers for hire or reward, whether regular or casual; and includes any such service in which the aircraft used leaves and returns to the same place without any intermediate stop.”.

29. Imposition of domestic air travel tax—Section 10 of the principal Act is hereby amended—

- (a) By inserting, after the word “carried”, the words “within New Zealand”:
 - (b) By omitting the words “on any journey beginning and ending in New Zealand”.
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SCHEDULE

NEW THIRD SCHEDULE TO CUSTOMS ACT 1966

Section 11

"THIRD SCHEDULE

Section 134 (1) (a)

EXCISE DUTIES

Interpretation of this Schedule shall be governed by the same Rules of Interpretation applicable to the Second Schedule.

GOODS

Tariff Item		Rates of Duty
17.01.001 } 17.01.005 } 17.01.009 } 17.02.001 } 17.02.011 }	Sugar of any degree of polarisation	Free
17.02.041 17.02.061	Invert sugar and invert syrup Liquid sugar solution: On weight of sugar contained in the solution as determined by means of a Brix hydrometer or similar instrument	Free
17.02.051 } 17.02.061 } 17.03.001 } 17.03.009 }	Treacle, molasses, golden syrup, maple sugar, and maple syrup	Free
24.02.001 } 24.02.021 }	Tobacco, manufactured: Cigars and snuff: Containing less than 75 percent of tobacco grown in New Zealand	per kg \$9.15
	Containing 75 percent or more of tobacco grown in New Zealand	per kg \$8.58
24.02.019	Cigarettes: Not exceeding in weight 1.134 kg per 1000	per 1000 \$15.54
24.02.011	Exceeding in weight 1.134 kg per 1000	per kg \$13.70
24.02.031	Other manufactured tobacco	per kg \$10.26

THIRD SCHEDULE—*continued*

Tariff Item	Rates of Duty
	Alcohol used in manufacturing warehouses in the production of:
33.04.011 } 33.04.019 }	Culinary and flavouring ess- ences per proof litre 44c
30.03.011 } 30.03.021 } 30.03.031 }	Medicaments: Containing more than 50 percent of proof spirit per proof litre 10c
30.03.039 }	Other Free
33.06.029 } 33.06.039 }	Mouthwashes, oral antiseptics, oral toilet preparations, and dentifrices Free
48.10.001 } 48.10.009 }	Cigarette tubes, cigarette papers, and cigarette paper manufactured in a manufac- turing warehouse: For each 1000 tubes or 1000 papers or the equivalent of 1000 tubes or papers 7c"

This Act is administered in the Customs Department.