

New Zealand.



ANALYSIS.

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1900, No. 14.

Title.

AN ACT to alter certain Duties of Customs, and to amend the Law relating thereto, and to the Importation of Goods.

[15th September, 1900.]

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. The Short Title of this Act is “The Customs Duties Amendment Act, 1900.”

Substituted Customs duties.

2. In lieu of the duties of Customs heretofore chargeable upon the several articles mentioned in Schedule A to this Act, there shall be levied, collected, and paid to, and for the use of, Her Majesty upon the said articles, on importation into New Zealand, or on being cleared from any warehouse for home-consumption, at the time of making import entry or home-consumption entry therefor, the several duties of Customs specified in that Schedule.

Articles exempt from duty.

3. The several articles mentioned in Schedule B to this Act shall be exempted from the payment of duties of Customs.

Commencement of Act.

4. This Act shall be deemed to have come into operation on the eighteenth day of August, one thousand nine hundred, and the duties imposed and exemptions created by this Act shall take effect as on and from that date accordingly; provided nevertheless as follows:—

Duties imposed by resolution.

(1.) All duties imposed and exemptions created by any resolution of the House of Representatives passed on or after the seventeenth day of August, one thousand nine hundred, and before the passing of this Act, shall be deemed to have come into force according to the tenor of such resolution, and to have so continued until the altera-

tion or revocation of such resolution by a subsequent resolution or by this Act, but no longer; and every such resolution shall be deemed to be revoked on the passing of this Act.

- (2.) No refund shall be made, nor shall any new or other duty be chargeable, in respect of articles cleared during the currency of such duties or exemptions by reason merely that such duties or exemptions have been altered by any subsequent resolution or by this Act. No refund.

5. This Act shall be deemed to be incorporated with "The Customs Duties Consolidation Act, 1882," "The Customs Laws Consolidation Act, 1882," and the several Acts incorporated therewith; but those Acts shall, in so far as they conflict with this Act, be construed subject to this Act. Incorporation of Act with other Acts.

6. The words "or any other goods" in section sixty-seven of "The Customs Laws Consolidation Act, 1882," shall not be limited by the preceding words of that section, but shall extend to any goods of any description whatsoever, and this provision shall be deemed to have had effect as from the date of the passing of that Act. Section of Act of 1882 amended

SCHEDULES.

SCHEDULE A.

TABLE OF DUTIES OF CUSTOMS.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Tea	0	0	2	the lb.
Currants and raisins	0	0	1	"
Candles	0	0	1	the lb., or package of that reputed weight, and so in proportion for pack- ages of greater or less reputed weight.
Cocoa	0	0	3	the lb.
Coffee, roasted	0	0	3	"
Stearine, for match-making	0	0	0 $\frac{3}{4}$	"
Paraffin wax	0	0	0 $\frac{3}{4}$	"
Matches—				
Wax, "plaid vestas" in cardboard boxes containing under 100 matches	0	1	0	the gross of boxes.
Wax, "pocket vestas" in tin or other boxes contain- ing under 100 matches	0	1	4	"
Wax, "sportsman's," "ovals," and "No. 4 tin vestas" in boxes containing not more than 200 matches	0	4	6	"
Wax, other kinds, for every 100 matches or fraction thereof contained in one box	0	2	3	"
Patent medicines	15	0	0	per cent.
Proprietary medicines and medicaments—				
1. Bearing the name of the proprietor on label or package... ..	15	0	0	"
2. Bearing a prefixed name in the possessive case				
3. Not otherwise enumerated, prepared by any occult secret or art				
Sarsaparilla	15	0	0	"
Drugs and druggists' sundries and apothecaries' wares not otherwise enumerated	15	0	0	"
Chemicals not otherwise enumerated, including photo- graphic chemicals and glacial acetic acid (B.P. standard)	15	0	0	"
Tinctures and medicinal spirits of any recognised pharma- copœia containing 50 per cent. proof spirit or less	15	0	0	"
Steam-engines, and parts thereof, including the boiler or boilers therefor, imported specially for mining or gold-saving purposes and processes, or for dairying purposes	5	0	0	"

SCHEDULE B.

TABLE OF EXEMPTIONS FROM DUTIES OF CUSTOMS.

For the purposes of this Schedule the expression "machinery" shall be deemed not to include steam-engines or parts of steam-engines, or steam-boilers (land or marine).

Names of Articles.	Names of Articles.
Kerosene Rice, dressed or undressed Rice, manufactured into starch in bond Salt Coffee, raw Confectioners' moulding-starch Liquid chlorine Cyanide of sodium Picric acid Prussiate of potash Hyposulphite of sodium All machinery for agricultural purposes, including chaff-cutters, corn-crushers, corn-shellors; also articles used in manufacturing the same — viz., chaff-cutting knives, tilt-rakes, fittings for threshing-mills, forgings for ploughs All agricultural implements Machinery for dairying purposes Machinery of every description for mining purposes, including machine pumps, but not including machinery for dredging	Machinery exclusively for the purpose of the manufacture of beetroot sugar Portable engines on four or any greater number of wheels, with boiler of locomotive type; also traction engines Engine governors All bolts and nuts, blank or screwed nuts, black or finished nuts Blowers Welded and flanged boiler-furnaces, plain or corrugated Chain pulleys, and chains for same Engineers', boiler-makers', brass-finishers', smiths', and all metal- and wood-workers' machine and hand tools Chamfering, crozing and howelling machine for cask-making Steel rams, black or finished, for hydraulic cranes or jiggers Bags made of New Zealand tow or flax