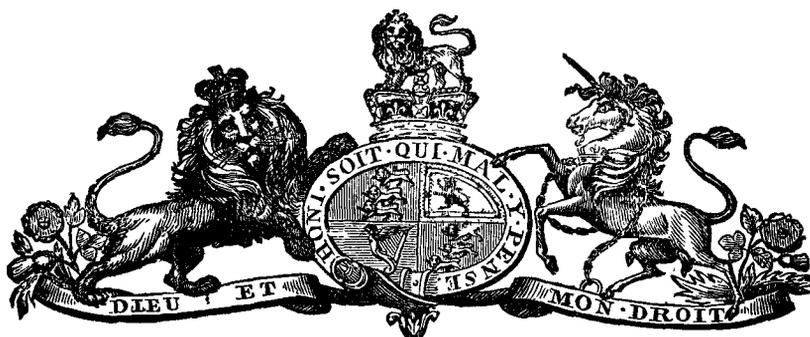


NEW ZEALAND.



QUADRAGESIMO SECUNDO

VICTORIÆ REGINÆ.

No. 17.

ANALYSIS.

<p>Title.</p> <p>Preamble.</p> <p>1. Short Title.</p> <p>2. Duties substituted in lieu of those hitherto payable. First Schedule.</p> <p>3. Repeal of certain duties. Second Schedule.</p> <p>4. Duties on certain articles reduced.</p> <p>5. Certificate of production of Australian wine.</p> <p>6. Value of goods chargeable with <i>ad valorem</i> duty to be verified by production of original invoice.</p> <p>7. And to be also verified by declaration of importer. Penalty for false declaration.</p> <p>8. Discounts not allowed unless shown on original invoices.</p>	<p>9. Repeal of ninth section of "Customs Tariff Act, 1873." How goods to be dealt with if under-valued. Application of proceeds of sales.</p> <p>10. Collector may take goods for Crown on paying declared value with addition of ten per cent. How to be sold or dealt with.</p> <p>11. "The Customs Duties Act, 1853," to apply.</p> <p>12. Certain sections of "The Customs Tariff Act, 1866," incorporated. Application of "Customs Tariff Act, 1873."</p> <p>13. Provisions of certain sections to apply to sugar for home consumption. Schedules.</p>
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AN ACT to alter and amend "The Customs Tariff Act, 1866," "The Customs Tariff Act, 1871," and "The Customs Tariff Act, 1873." Title.

[29th October, 1878.]

MOST GRACIOUS SOVEREIGN,—We, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:— Preamble.

1. The Short Title of this Act shall be "The Customs Tariff Act, 1878." Short Title.

2. On and after the seventh day of August one thousand eight hundred and seventy-eight, in lieu of the duties of Customs chargeable under "The Customs Tariff Act, 1866," and "The Customs Tariff Act, 1873," on the articles mentioned in the First Schedule hereto, there shall be levied, collected, and paid to Her Majesty, her heirs and successors, upon the articles mentioned in the said Schedule, on importation into New Zealand, or on being cleared from any ware- Duties substituted in lieu of those hitherto payable.
First Schedule.

Customs Tariff.

house for home consumption, the several duties of Customs specified and set forth in the said Schedule.

Repeal of certain duties.
Second Schedule.

3. The duties of Customs chargeable upon the articles mentioned in the Second Schedule to this Act, when imported into New Zealand, shall cease and determine on and after the first day of January, one thousand eight hundred and seventy-nine.

Duties on certain articles reduced.

4. In lieu of the duties of Customs now chargeable on the under-mentioned articles, the following duties shall, on and after the first day of January, one thousand eight hundred and seventy-nine, be chargeable thereon:—

Sugar, Treacle, and Molasses	...	One	halfpenny per pound.
Glucose	... ..	One	halfpenny per pound.
Tea	... ..	Four	pence per pound.

Wine, Australian, containing not more than thirty-five degrees of proof spirits, verified by Sykes' hydrometer, the gallon, or for six reputed quart bottles, or twelve reputed pint bottles	Two	shillings.
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Certificate of production of Australian wine.

5. Before any Australian wine is admitted to entry at the rate of duty specified in this Act, the importer or his authorized agent shall produce to the Collector of Customs a certificate, in such form as the Commissioner of Customs may prescribe, showing that such wine was really and *bonâ fide* the produce of Australia.

Value of goods chargeable with *ad valorem* duty to be verified by production of original invoice.

6. On and after the first day of January, one thousand eight hundred and seventy-nine, in any case where goods are chargeable with a duty *ad valorem* under this or any other Act in force imposing such duties, such value shall be verified at the time of entry of such goods by the production to the Collector of Customs of the genuine original invoice of the manufacturer, merchant, or person from whom the same were purchased in the country whence the same were shipped, showing the actual prices paid, or to be paid, by the importer for such goods.

And to be also verified by declaration of importer.

7. The entry for all goods chargeable with *ad valorem* duty shall have indorsed thereon, or shall be accompanied by, a declaration to be made by the importer, or with the consent of the Collector or other proper officer of Customs of his authorized agent, in such form as the Commissioner of Customs may prescribe by order to be published in the *New Zealand Gazette*, and such form of declaration the Commissioner may from time to time vary or alter.

Penalty for false declaration.

Any person who shall in any such declaration knowingly make any false statement shall be guilty of a misdemeanour, and shall be liable and subject to the like penalties as in case of perjury.

Discounts not allowed unless shown on original invoices.

8. No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs on the original invoice, in the same handwriting as that in which such invoice is made out, or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

Repeal of ninth section of "Customs Tariff Act, 1873."

9. The ninth section of "The Customs Tariff Act, 1873," shall be repealed, and the following enactment is made in lieu thereof:—

How goods to be dealt with if under-valued.

If the importer of goods chargeable with or liable to a duty *ad valorem*, or his agent, shall neglect or refuse to pay the duties imposed thereon after such examination and assessment as prescribed by "The

Customs Tariff.

Customs Tariff Act, 1873," and also the costs of such examination and assessment in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Commissioner, take and secure such goods with the packages thereof, and cause the same to be sold by public auction within the space of one month after such examination, and at such time and place as such Collector or other officer shall, by notice published in some local newspaper at least four days before the day of sale, appoint for that purpose.

The proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods, together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates; and the balance (if any) shall be paid one moiety to or among the officers who shall have detained and secured the goods, in such proportion as the Commissioner of Customs shall direct, and the other moiety shall be paid into the Public Account.

Application of proceeds of sales.

10. Any Collector or principal acting officer of Customs may, whenever he deems it expedient for the protection of the revenue, detain and cause to be secured and may take for the Crown any whole package or packages, or separate and distinct parcel or parcels, or the whole of the goods mentioned in any bill of entry, and may pay to the importer or person entering the same the sum at which such goods, packages, or parcels are respectively entered for duty in the bill of entry, together with ten per centum thereon, and the duties already paid on such entry.

Collector may take goods for Crown on paying declared value with addition of ten per cent.

The goods so taken shall belong to the Crown from the time they are so taken as aforesaid, and shall be sold or otherwise dealt with in such manner as the Commissioner may direct; and if the net proceeds of any such goods exceed the amount paid as aforesaid for the goods, then the surplus may be applied to the like purposes and in such proportions as penalties and forfeitures under "The Customs Regulation Act, 1858," are directed to be applied.

How to be sold or dealt with.

11. The duties of Customs imposed by this Act shall be raised, levied, collected, and paid under the provisions of "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868," and subject also to all such provisions and regulations as may for the time being be in force for the collection, management, and receipt of the duties of import in the Colony of New Zealand; and all fines, forfeitures, penalties, and charges recoverable under this Act may be recovered and applied in the manner directed by "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868."

"The Customs Duties Act, 1858," to apply.

12. The sections of "The Customs Tariff Act, 1866," numbered four, seven, and twelve; and all the provisions of "The Customs Tariff Act, 1873," not inconsistent with or expressly altered by or under this Act, shall be read with and as part of this Act.

Certain sections of "The Customs Tariff Act, 1866," incorporated. Application of "Customs Tariff Act, 1873."

13. The provisions of sections eleven, ninety-two, and ninety-three of "The Customs Regulation Act, 1858," shall extend and apply to sugar for home consumption, to be refined under the locks of the Crown as therein provided.

Provisions of certain sections to apply to sugar for home consumption.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

Bicarbonate of Soda	...	...	1s. per cwt.
Cream of Tartar	...	...	1d. per pound.

Customs Tariff.

Tartaric Acid ... ..	...	1d. per pound.
Fish, Potted and Preserved	}	1d. per pound or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
Sardines		
Jams, Jellies, Marmalade, and Preserves		
Bottled Fruits ... ..	...	1s. per dozen.
Mustard ... ..	...	1d. per pound.
Pickles ... ..	...	9d. per dozen pints or reputed pints, and in the same proportion for larger or smaller sizes.
Sauces ... ..	...	2s. per dozen reputed pints, and in the same proportion for larger or smaller sizes.
Starch ... ..	...	3s. per cwt.
Blue ... ..	...	1d. per pound.
Lead and Composition Piping	...	2s. 6d. per cwt.
Nails ... ..	...	2s. "
Naphtha ... ..	...	6d. per gallon.
Wrapping Paper, Brown	...	2s. per cwt.
" Other Kinds	...	2s. 6d. per cwt.
Paper Bags ... ..	...	5s. "
Wool-packs ... ..	...	2s. 6d. per dozen.
Boots and Shoes—		
Men's, No. 6 and upwards	...	12s. " pairs.
Youths', Nos. 1 to 5	...	10s. " "
Boys', Nos. 10 to 13	...	6s. " "
Women's, No. 3 and upwards	...	8s. " "
Girls', Nos. 10 to 2	...	6s. " "
Girls', Nos. 7 to 9	...	5s. " "
Children's, Nos. 0 to 6, and Slippers...	...	2s. " "
Women's Lasting and Stuff Boots, without military heels	...	5s. " "
Goloshes of all kinds	...	2s. 6d. " "
Slippers, without military heels, other than children's	...	3s. " "
Wines, Sparkling	...	6s. per gallon.

SECOND SCHEDULE.

Accoutrements.	Maccaroni.
Arrowroot.	Maizena and Corn Flour.
Arsenic.	Paints, wet or dry, other than paints mixed ready for use.
Axles, Axle-arms and Boxes.	Peas, Split.
Bacon and Hams.	Perambulators.
Baskets and Wickerware.	Photographic Goods.
Beef, Salted.	Pitch and Tar.
Bellows.	Pork, Salted.
Boot Elastic.	Posts and Rails.
Building Materials, not otherwise enumerated.	Provisions, Preserved, not otherwise enumerated.
Butter.	Sago.
Candlenut Oil.	Saltpetre.
Carrriage and Cart Shafts, Spokes, Felloes, and Naves, in the rough.	Silk, for flour dressing.
Chains, of iron.	Spirits of Tar.
Cheese.	Steel.
Clogs and Pattens.	Swords.
Cork Soles.	Tapioca.
Corn Sacks.	Timber, Sawn.
Fireworks.	" Shingles and Laths.
Flour Bags.	" Palings.
Grain, not otherwise enumerated.	Tools, Artificers'.
Grain, Ground.	Treacle and Molasses when mixed with bone black in such proportions and under such regulations as the Commissioner of Customs may prescribe in that behalf.
Groats, Prepared.	Vegetables, Dried.
Glue.	Vermicelli.
Gutta Percha Manufactures, not being Wearing Apparel, and not otherwise enumerated.	
Iron Wire.	

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