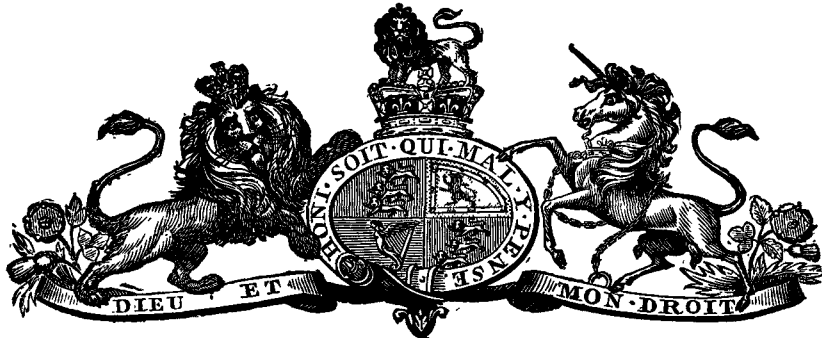


NEW ZEALAND.



TRICESIMO TERTIO ET TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. XX.

ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. "Gold Duty Act 1858" repealed. 3. Rates of Duty to be collected. 4. Declaration of fineness of Gold to be made on entry for exportation. 5. Governor authorized to appoint Assayers. 6. Officers of Customs may refuse assay declarations and may take samples of Gold exported. | <ol style="list-style-type: none"> 7. Penalty for false declaration. 8. False declaration by Assayer a misdemeanour. 9. Duties to be collected subject to provisions of "The Customs Regulation Act 1858." 10. As to legal proceedings. 11. Interpretation of the term "Gold." 12. This Act to be deemed to be referred to when "The Gold Duty Act 1858" is mentioned in "The Public Revenues Act." |
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AN ACT to amend the Law relating to Duties on Gold. Title.
[12th September 1870.]

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

1. The Short Title of this Act shall be "The Gold Duties Act 1870" and it shall come into operation on the first day of October one thousand eight hundred and seventy. Short Title.

2. "The Gold Duty Act 1858" shall be repealed on and after the date on which this Act shall come into operation. "Gold Duty Act 1858" repealed.

3. On and after the first day of January one thousand eight hundred and seventy-one there shall be levied collected and paid to Her Majesty her heirs and successors the following duty upon Gold that is to say—At the Customs previous to exportation from New Zealand upon every ounce troy weight of Gold— Rates of Duty to be collected.

Of the fineness of twenty carats and upwards two shillings and sixpence

Of the fineness of eighteen carats and less than twenty carats two shillings and threepence

Of the fineness of sixteen carats and less than eighteen carats two shillings

Of the fineness of fourteen carats and less than sixteen carats one shilling and ninepence

Gold Duties.

Of the fineness of twelve carats and less than fourteen carats
one shilling and sixpence

Of the fineness of ten carats and less than twelve carats
one shilling and threepence

Of the fineness of less than ten carats one shilling
and so on in proportion for any greater or less quantity than an ounce.

Declaration of fineness of Gold to be made on entry for exportation.

4. When any Gold is entered at the Customs for exportation the exporter shall at his own expense produce to the Collector or Principal Officer of Customs a declaration made under the provisions of "The Justices of the Peace Act 1866" or any other Act for the time being in force in New Zealand relating to declarations in lieu of oaths by an Assayer authorized by the Governor to assay Gold for the purposes of this Act stating the quantity and fineness of such Gold and the duty shall be levied and paid according to such declaration *Provided that in the absence of such declaration such Gold shall be deemed to be Gold liable to the highest rate imposed by this Act and shall be charged with duty accordingly.*

Governor authorized to appoint Assayers.

5. It shall be lawful for the Governor (subject to such rules and regulations as he may from time to time prescribe for the purpose of ascertaining the fitness of persons applying to hold such appointments) to appoint from time to time persons to be Assayers for the purposes of this Act and from time to time to remove such persons.

Officers of Customs may refuse assay declarations and may take samples of Gold exported.

6. The Collector or Principal Officer of Customs if he has reason to doubt the correctness of any declaration of assay as aforesaid may refuse to accept the same and may thereupon demand and levy on the Gold described in such declaration the highest rate of duty chargeable under this Act and retain the same by way of deposit to await the decision of the Commissioner of Customs as to the amount of duty properly payable thereon and he may take clips or samples of each bar or parcel of Gold and such clips or samples he shall forthwith forward to the Commissioner of Customs who shall cause the same to be assayed by some competent Assayer appointed under this Act and the duty on the Gold from which such samples were taken shall finally be chargeable according to the assay so directed to be made by the Commissioner of Customs. All clips or samples after being assayed as herein last provided and the balance if any of the sum retained by way of deposit shall be returned to the exporter or his agent.

Penalty for false declaration.

7. Every person who by means of a false declaration of assay or otherwise shall be in any way knowingly concerned in the entry or exportation of any Gold liable to duty under this Act with intent to defraud Her Majesty of such duty or any part thereof or who shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of such duty or any part thereof shall forfeit either the whole of such Gold or the penalty of five hundred pounds at the option of the Commissioner of Customs.

False declaration by Assayer a misdemeanour.

8. If any Assayer appointed under this Act shall knowingly make and subscribe any false declaration or sign any declaration certificate or other instrument required by this Act knowing the same to be untrue in any particular he shall in addition to any other penalty or punishment which he shall thereby incur be guilty of a misdemeanour and his appointment as Assayer under this Act shall be cancelled.

Duties to be collected subject to provisions of "The Customs Regulation Act 1858."

9. The duties imposed by this Act shall be raised levied collected and paid under the provisions of "The Customs Regulation Act 1858" 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 Customs in the Colony of New Zealand.

Gold Duties.

10. The provisions of "The Customs Regulation Act 1858" as to the course of procedure for recovering duties and penalties and the prosecution of offences shall be applicable to any proceedings under this Act in the same manner as if the provisions of this Act had been incorporated in the said "Customs Regulation Act 1858."

As to legal proceedings.

11. For the purposes of this Act the term "Gold" shall mean and include Gold in its natural state or any substance containing Gold Gold-dust and all other Gold whether wrought or unwrought except coined Gold issued from the Mint at London or from either of the branches thereof in Australia or of any foreign State articles of plate jewellery or ornament actually worn upon the person or made elsewhere than in the Colony.

Interpretation of the term "Gold."

12. Wherever in "The Public Revenues Act 1867" or any Act amending the same or in "The County of Westland Act 1868" or any Act amending the same or in any other Act "The Gold Duty Act 1858" is mentioned or referred to then on and after the coming into operation of this Act such Acts shall be deemed to apply and refer to this Act.

This Act to be deemed to be referred to when "The Gold Duty Act 1858" is mentioned in "The Public Revenues Act."

WELLINGTON, NEW ZEALAND :

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