

New Zealand.



ANALYSIS.

Title.
Address.
1. Short Title.

- 2. Duty on tobacco manufactured in the colony.
- 3. Exemption of hand-made cigarettes.

1896, No. 59.

AN ACT to alter the Excise Duties payable in Respect of Tobacco. Title.
[16th October, 1896.]

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:—

1. The Short Title of this Act is "The Tobacco Excise Duties Act, 1896," and it shall form part of and be read together with "The Tobacco Act, 1879," "The Customs and Excise Duties Act, 1891," and all other Acts relating to Customs or Excise. Short Title.

2. On and after the thirty-first day of December, one thousand eight hundred and ninety-six, section three of "The Customs and Excise Duties Act, 1891," shall be deemed to be repealed, and in lieu of the duties imposed by that section there shall be levied, collected, and paid, on and after that day, upon tobacco manufactured in the colony, at the time of making entry for home consumption thereof, the several duties of excise following, that is to say:— Duty on tobacco manufactured in the colony.

On tobacco	One shilling the pound.
On cigars and snuff	{ One shilling and sixpence the pound.
On cigarettes—				
If manufactured by machinery				{ Two shillings and six- pence the pound.
If made by hand	

Exemption of hand-made cigarettes.

3. For the purposes of this Act cigarettes made by hand from duty-paid manufactured tobacco, outside a bonded tobacco-manufactory, by any person duly authorised in that behalf, shall not be deemed to be tobacco manufactured in the colony.

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