

New Zealand.**GOLD DUTY.****1908, No. 70.**

AN ACT to consolidate certain Enactments of the General Assembly relating to the Imposition of a Duty on the Exportation of Gold from the North Island.

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

1. (1.) The Short Title of this Act is "The Gold Duty Act, 1908." Short Title.

(2.) This Act is a consolidation of the enactments mentioned in the First Schedule hereto, and with respect to those enactments the following provisions shall apply:— Enactments consolidated.

(a.) All Proclamations, Orders in Council, orders, regulations, warrants, declarations, registers, records, instruments, and generally all acts of authority which originated under any of the said enactments, and are subsisting or in force on the coming into operation of this Act, shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated. Savings.

(b.) All matters and proceedings commenced under any such enactment, and pending or in progress on the coming into operation of this Act, may be continued, completed, and enforced under this Act.

(3.) This Act shall have operation only in the North Island of New Zealand. 1890, No. 35, secs. 2, 15

2. In this Act, if not inconsistent with the context,—

"Gold" means and includes gold in its natural state, or any substance containing gold, gold-dust, and all other gold Interpretation.
1882, No. 55, sec. 2

whether wrought or unwrought (except coined gold issued from the mint at London, or from any branch thereof in Australia, or coined gold of any foreign State, and articles of plate, jewellery, or ornament actually worn upon the person or made elsewhere than in New Zealand):

“Minister” means the Minister of Customs.

Export duty on gold produced in North Island.
1882, No. 56, sec. 4

3. There shall be levied, collected, and paid at the Customs unto His Majesty, previous to export, the following duty upon gold exported from New Zealand, that is to say:—

Upon every ounce troy weight of gold of the fineness of twenty carats and upwards, and so in proportion for any less quantity than an ounce, of such fineness as aforesaid—two shillings; and so in proportion upon every ounce or part of an ounce of a less degree of fineness than twenty carats.

Gold buyer to ascertain locality of production.
1882, No. 57, sec. 3

4. (1.) Every person shall, upon purchasing gold in the North Island, require the person selling the same to state the name of the county or borough where the gold was produced.

(2.) Every person who refuses to state the name of such county or borough, or knowingly makes any false statement in reference thereto, is liable to a fine not exceeding ten pounds.

Monthly returns of gold purchased.
Ibid, secs. 4, 5

5. (1.) Every person purchasing gold as aforesaid shall once in every month make a statutory declaration (in the form in the Second Schedule hereto) stating the quantity of gold purchased by him during the preceding month, and the names of the counties or boroughs where such gold is stated by the seller thereof to have been produced.

1896, No. 6, sec. 2

(2.) Immediately upon the making of any such declaration the declarant shall forward a copy thereof to the Clerk of the Council of each of the counties and boroughs named therein.

(3.) Every person who neglects or refuses to make such declaration, or to forward a copy thereof as aforesaid, is liable for every such offence to a fine not exceeding ten pounds.

(4.) Every person who makes any such declaration, or forwards any such copy, knowing the same to be untrue in any material particular, is liable for every such offence to a fine not exceeding fifty pounds, in addition to any other punishment or penalty he incurs thereby.

1882, No. 57, sec. 7

(5.) Forms of declaration for the purposes of this section shall be supplied by the Minister to any person requiring the same.

Ibid, sec. 9

(6.) All fines incurred under this and the last preceding section may be recovered in a summary manner before a Magistrate or two Justices by any person proceeding for the recovery thereof.

Governor may regulate exportation of gold.
1882, No. 55, sec. 140

6. (1.) The Governor may from time to time by Proclamation—

(a.) Require that exporters of gold, or their agents, shall notify, in the prescribed manner and form, their intention to export the same; and

(b.) Make provision for the entry and examination of gold to be exported, and the mode of packing and securing the same, and prohibit the export thereof except from

specified ports, and generally regulate and restrict the export of gold; and

(c.) Regulate and restrict the carriage of gold coastwise from one part of New Zealand to another.

And the carriage of gold coastwise.

(2.) Every person who knowingly contravenes any provision of any such Proclamation is liable for every such offence to a fine not exceeding one hundred pounds, in addition to any other punishment or penalty he incurs thereby.

7. The Governor may from time to time appoint persons to be assayers of gold for the purposes of this Act, and may make regulations for the purpose of ascertaining the fitness of persons applying to hold such appointments.

Governor may appoint assayers. 1882, No. 55, sec. 141

8. (1.) Where any gold is entered for export, the exporter shall at his own expense produce to the Collector or proper officer a statutory declaration, made by an assayer appointed as aforesaid, stating the quantity and fineness of such gold, and duty shall be levied and paid according to such declaration.

Declaration of fineness of gold to be made on entry for exportation. Ibid, sec. 142

(2.) In the absence of such declaration such gold shall be deemed to be gold of the finest quality, and shall be charged with duty accordingly.

(3.) Where the Collector or proper officer has reason to doubt the correctness of any such declaration, he may refuse to accept the same, and thereupon the following provisions shall apply:—

Officers of Customs may refuse assay declarations, and may take samples of gold exported. Ibid, sec. 143

(a.) He may demand and levy on the gold described in such declaration the highest rate of duty, and retain the sum so levied by way of deposit, to await the decision of the Minister as to the amount of duty properly payable thereon.

(b.) He may take clips or samples of each bar or parcel of gold and forthwith forward such clips or samples to the Minister, who shall cause the same to be assayed by some competent assayer appointed as aforesaid.

(c.) The duty on the gold from which such samples were taken shall be finally chargeable according to the assay so made.

(d.) All clips or samples so assayed, and the balance (if any) of the sum retained by way of deposit, shall be returned to the exporter or his agent.

9. All gold shipped or water-borne to be shipped before due entry thereof, and all such gold found in any ship, boat, or carriage, or upon any horse or other animal, or in the custody or possession of any person, in course of conveyance towards the coast of New Zealand, or towards any port thereof, or towards any quay, contrary to any law, Proclamation, or regulation for the time being in force relating to the export of gold, shall be deemed to be so conveyed for the purpose of export, unless the contrary be proved, and shall be forfeited.

Gold shipped before entry, or contrary to law, to be forfeited. Ibid, sec. 200

10. (1.) Every person who, by means of a false declaration of assay or otherwise, is in any way knowingly concerned in the entry or export of gold liable to duty with intent to defraud His Majesty of such duty, or any part thereof, or is in any way knowingly concerned in any fraudulent evasion or attempted evasion of such duty,

Penalty for false declaration. Ibid, sec. 144

or any part thereof, is liable to a fine of five hundred pounds, or to forfeit the whole of such gold, at the option of the Minister.

False declaration by
assayer.
1882, No. 55, sec. 145

(2.) Every assayer appointed as aforesaid who knowingly makes and subscribes any false declaration, or signs any declaration, certificate, or other instrument required by this Act knowing the same to be untrue in any particular, is liable to two years' imprisonment with hard labour, and his appointment as assayer shall be cancelled.

Declarations
required on enter-
ing gold for export.
1882, No. 57, sec. 8

11. (1.) Where any gold is entered for export the person entering the same shall lodge with the Collector of Customs the declarations under section five hereof in respect of the gold so entered.

(2.) Such declarations shall be taken to be the bases of distribution of the gold duty as hereinafter provided.

Duty to be paid to
local authority of
county or borough
where gold
produced.
1876, No. 48, sec. 22
1877, No. 27, sec. 8
1882, No. 57, sec. 8

12. The duty received in respect of the gold produced within the boundaries of each provincial district shall be placed to a separate account in the name of such district, and shall be distributed from time to time by the Minister of Finance amongst all the counties and boroughs within such district in the proportion of the quantity of the gold produced in each such county and borough as shown by the aforesaid declarations.

Duty may be
apportioned
between
neighbouring local
authorities.
1903, No. 47, sec. 2

13. (1.) Notwithstanding anything in the last preceding section, the Governor may from time to time, by order gazetted, distribute any part of the gold duty not exceeding one-half among such local authorities and in such proportions as he deems just, having regard to the locality in which the gold was produced, and the extent to which streets, roads, and other public conveniences were used in connection with such production.

Order to be made
only on award of
Warden.
Ibid, sec. 3

(2.) No such order shall be made except on the award of the Warden of the mining district wherein the gold was produced, who may be directed by the Minister of Mines to make an inquiry and assess the proportions (if any) in which such gold duty should be paid to each local authority, and the local authorities interested may be heard by the Warden prior to the award being made.

Customs Law Act
incorporated.

14. "The Customs Law Act, 1908," shall be deemed to be incorporated with this Act, and all the provisions of that Act so far as applicable shall apply in respect to the gold duty imposed by this Act.

SCHEDULES.

FIRST SCHEDULE.

ENACTMENTS CONSOLIDATED.

- 1876, No. 48.—"The Financial Arrangements Act, 1876": Section 22.
1877, No. 27.—"The Financial Arrangements Act 1876 Amendment Act, 1877": Section 8, so far as applicable.
1882, No. 55.—"The Customs Laws Consolidation Act, 1882": Sections 140 to 145, and 200.
1882, No. 56.—"The Customs Duties Consolidation Act, 1882": Section 4.
1882, No. 57.—"The Gold Duties Act Amendment Act, 1882."
1890, No. 35.—"The Gold Duty Abolition and Mining Property Rating Act, 1890": Section 2, and section 15 so far as applicable.
1896, No. 6.—"The Gold Duties Act Amendment Act, 1896."
1903, No. 47.—"The Gold Duties Act, 1903."

SECOND SCHEDULE.

DECLARATION ON PURCHASING GOLD.

Section 5.
1882, No. 57,
Schedule.

I, _____, of _____, do solemnly and sincerely declare that, between the day of _____ and the day of _____ now last past, I have purchased _____ ounces of gold, and that such gold was at the time of purchase stated by the seller thereof to have been produced in the undermentioned counties [or boroughs], namely: in the County [or Borough] of _____, _____ ounces (and so on in the case of each county or borough): And I make this solemn declaration conscientiously believing the same to be true, and under the provisions of "The Justices of the Peace Act, 1908."

A. B.

Taken and declared before me, _____, a Justice
of the Peace in and for New Zealand, this
day of _____, 19 —

C. D.