

3. Interpretation—Section 2 of the principal Act (as amended by section 2 (1) of the Customs Amendment Act 1968) is hereby further amended by omitting from the definition of the expression “Customs containerbase” in subsection (1) the words “and imported or to be exported”, and substituting the words “and carried or to be carried”. 5

4. Importation of whisky—Section 49 of the principal Act is hereby amended by omitting from paragraph (a) of subsection (2) the word “Five”, and substituting the word “Three”. 10

5. Refining of sugar—The principal Act is hereby amended by inserting, after section 117, the following section:

“117A. (1) No person shall manufacture any sugar by refining, except in a manufacturing warehouse licensed under this Act. 15

“(2) Every person who acts in contravention of this section commits an offence and shall be liable to a fine not exceeding \$200, or three times the amount of duty that would have been payable on the sugar to which the offence relates if it had been manufactured in a manufacturing warehouse licensed as aforesaid and duly entered for home consumption, whichever sum is the greater. 20

“(3) In this section, the term ‘sugar’ means sugar of any kind, of any degree of polarisation; and includes invert sugar, invert syrup, treacle, molasses, golden syrup, and any other product obtained from the refining of sugar.” 25

6. Assessment of duty in particular cases—Section 160 of the principal Act is hereby amended by repealing subsection (2).

7. Comptroller may refund duty paid in error—Section 172 of the principal Act is hereby amended by repealing paragraph (b) of subsection (1), and substituting the following paragraph: 30

“(b) At any later time, on an application made within such 3 years.” 35

8. Comptroller may refund duty on forfeited goods—(1) The principal Act is hereby further amended by inserting, after section 172, the following section:

“172A. When any duty or sales tax has been paid on any goods that are condemned or deemed to be condemned under Part XII of this Act, the Comptroller in his discretion may pay to any person appearing to him to be entitled thereto a sum equal to the amount of that duty or tax—

5 “(a) At any time within 3 years after seizure of the goods;
or

“(b) At any later time, on an application made within such 3 years:

10 “Provided that such sum shall not exceed the amount that would be available for payment of duty under paragraph (e) of section 223 of this Act.”

(2) Section 172A of the principal Act, as inserted by subsection (1) of this section, shall extend and apply to duty 15 and sales tax paid before or after the passing of this Act.

9. Mode of exercising power of sale—Section 223 of the principal Act is hereby amended by inserting in paragraph (f), after the word “person”, the words “appearing to the Collector to be”.

20 **10. Waiver of forfeiture by Governor-General**—The principal Act is hereby amended by repealing section 287, and substituting the following section:

“287. (1) When any forfeiture has accrued under the Customs Acts, the person who, but for the forfeiture, would 25 be entitled to the forfeited goods or property may apply to the Comptroller for a waiver of the forfeiture.

“(2) Every application for a waiver under this section may be made—

30 “(a) Before or after the seizure or condemnation of the goods or property; but

“(b) Not later than 3 months after the date on which the condemnation of the goods or property takes effect.

Struck Out

35 “(3) On any such application the Governor-General may, on the recommendation of the Minister, waive the forfeiture (either in whole or in part) and may direct the restoration of any goods or property so seized.”

New

“(3) On any such application the Governor-General may, on the recommendation of the Minister, and on and subject to such terms and conditions (if any) as he may determine, waive the forfeiture either in whole or in part, and direct the restoration of any goods or property so seized. Without limiting the generality of the foregoing provisions of this subsection, any such waiver may be made subject to the condition that there shall be paid to the Crown in respect of the goods or property a sum equal to the whole or any part of any one or more of the following, namely:

“(a) Any costs or expenses incurred by the Customs:
“(b) Any duty or sales tax not already paid:
“(c) Any duty or sales tax already refunded:
“(d) The value of the goods or property, as determined by the Comptroller.”

PART II

SALES TAX

11. This Part to be read with Sales Tax Act 1932-33—This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1932-33* (in this Part referred to as the principal Act).

12. Refund of tax on farm motor cycles—(1) The principal Act is hereby amended by inserting in Part V, after section 33, the following section:

“33A. (1) If a new motor cycle, being a motor cycle within the meaning of the Transport Act 1962, is purchased by any person who—

- “(a) Satisfies the Collector that the motor cycle has been licensed under the Transport Act 1962 as a motor vehicle of Class A or Class B within the meaning of section 188 of that Act; and
- “(b) Makes a declaration under this Act that the motor cycle is new and will be used exclusively for agricultural purposes on a farm and for other purposes for which a farm motor cycle of the said Class A or Class B may be used pursuant to regulations for the time being in force under the Transport Act 1962; and

5 “(c) Gives a written undertaking, in such form as the Collector may require, that if at any time within 2 years after the date of its purchase the motor cycle is sold or otherwise disposed of, or becomes licensed otherwise than as a motor vehicle of the said Class A or Class B, he will forthwith pay to the Collector a sum equal to the sales tax paid on it or such lesser sum as the Collector may require—
10 the Collector may, subject to such conditions as the Minister may impose (either generally or in any particular case), refund to that person the amount of the sales tax so paid.

“(2) Any refund made under subsection (1) of this section may be made—

15 “(a) At any time within 1 year after the date on which the motor cycle is so purchased; or

“(b) At any later time, on an application made within the said year.”

20 (2) Section 33A of the principal Act, as inserted by subsection (1) of this section, shall be deemed to have come into force on the 26th day of June 1970.

*1957 Reprint, Vol. 13, p. 643

Amendments: 1958, No. 33, Part IV; 1960, No. 27, Part III; 1961, No. 10; 1961, No. 57, Part II; 1963, No. 37, Part IV; 1967, No. 2, Part III; 1968, No. 41; 1968, No. 142, Part II